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UNITED STATES
Internal Revenue Stamps
Hydrometers, Lock Seals



1912

UNITED STATES REVENUE SOCIETY

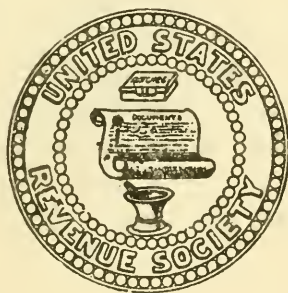
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HAND BOOK AND CHECK LIST

OF

United States Internal Revenue
Stamps, Hydrometers and
Lock Seals.

By J. DELANO BARTLETT and WALTER W. NORTON



United States Revenue Society

1912

SPRINGFIELD, MASS.

P R E F A C E

THE UNITED STATES REVENUE SOCIETY, recognizing the necessity of a check list of United States Internal Revenue stamps, herewith presents this Hand Book, Number Two. Mr. J. Delano Bartlett, compiler of the Tax Paid stamps section, is a thorough philatelic student and no one is better equipped than he to write on this subject.

The Board of Directors have taken pleasure in awarding Mr. Bartlett the prize of twenty dollars for the best manuscript on any department of United States Revenues, as voted at the Annual Convention at Chicago, August, 1911.



FOOD STAMPS

ADULTERATED BUTTER STAMPS

Act of May 9, 1902, fixed a tax of 10 cents per pound upon adulterated butter. The stamps given in this list were prepared for that purpose and reports show that some values were issued to collectors, although we have never seen a copy.

1	10	lbs. ?
2	20	" ?
3	30	" ?
4	40	" ?
5	50	" ?
6	60	" ?
7	70	" ?
8	80	" ?
9	90	" ?
10	100	" ?

EXPORT ADULTERATED BUTTER STAMPS

We have never seen this stamp, although 40,000 were printed in 1902.

	1902	
1	?	?

PROCESS OR RENOVATED BUTTER STAMPS

Act of May 9, 1902, fixed a tax of $\frac{1}{4}$ cent per pound on Renovated Butter.

Series of 1902

Type set design with double line border. Flying eagle with flag. Number of pounds given in large orange numerals in center. White paper.

1	10	lbs. black
2	20	" "
3	30	" "
4	40	" "
5	50	" "
6	60	" "
7	100	" "

The above appears to have been a temporary set issued while the dies were being made for a permanent set.

Series of 1902

Engraved. Inscription: "Process or Renovated Butter Stamp." Justice seated in large R. Orange numerals in center.

8	10	lbs. black
9	20	" "
10	30	" "
11	40	" "
12	50	" "
13	60	" "
14	70	" "
15	80	" "
16	90	" "
17	100	" "

Series of 1907

New design of Justice in upper left corner. The words "or Renovated" being omitted, leaves the inscription: "Process Butter." White paper.

A, date "190" Line under control No.
 B, " "190" No line under control No.
 C, " "19" No line under control No.

			A	B	C
18	10 lbs.		x		
19	20 "				
20	30 "		x	x	x
21	40 "		x		
22	50 "				
23	60 "		x		x
24	70 "				
25	80 "				
26	90 "				
27	100 "				

OLEOMARGARINE STAMPS

Act of Aug. 2, 1886, placed a tax of 2c per lb. upon Oleomargarine.

Series of 1886

Two men sitting with backs to shield in upper center. Value in pounds in orange numerals.

A, date 188—. B, date 18—. C, date 190—.

			A	B	C
1	10 lbs.	black			
2	20 "	" "	x	x	x
3	30 "	" "			x
4	40 "	" "	x		
5	50 "	" "	x	x	
6	60 "	" "			x
7	70 "	" "			
8	80 "	" "			
9	90 "	" "			
10	100 "	" "			
11	110 "	" "			

Two sizes of control numbers exist on the 10 lb.

Series of 1902

Type set design with double line border. "Act of May 9, 1902." Flying eagle with flag. Two rates of tax were fixed under this act: $\frac{1}{4}$ c per lb. for oleomargarine free from artificial coloring; 10c per lb. for oleomargarine with artificial coloring.

$\frac{1}{4}$ c per lb. Green value in center.

12	10 lbs.	black
13	20 "	" "
14	30 "	" "
15	40 "	" "
16	50 "	" "
17	60 "	" "
18	70 "	" "
19	80 "	" "
20	90 "	" "
21	100 "	" "

10c per lb. Orange value in center.

22	10	lbs.	black
23	20	"	"
24	30	"	"
25	40	"	"
26	50	"	"
27	60	"	"
28	70	"	"
29	80	"	"
30	90	"	"
31	100	"	"

We have not seen all values of these two sets but they were printed and may have been issued.

The above sets were temporary until an engraved design could be prepared.

Series of 1902

Engraved design with eagle. Tax $\frac{1}{4}$ c per lb. White paper. Green numbers of value.

A,	date	"190"	Line under control No.
B,	"	"190"	No line under control No.
C,	"	"19"	No line under control No.

		A	B	C
32	10 lbs.			x
33	20			
34	30	x		x
35	40	x	x	x
36	50	x		x
37	60	x		x
38	70			
39	80			
40	90			
41	100			

These have 9 coupons of 1 lb. each at left.

EXPORT OLEOMARGARINE STAMPS

Series of 1886

Vessel in center. White paper. No value given.

1 (no value) black

MIXED FLOUR STAMPS

Act of June 13, 1898, placed a tax of 4c per bbl. on mixed flour.

Series of 1898

Rough lithographed stamp with Liberty head with pole and cap at bottom. Coupons at left, denoting size of package. Stamp indicates no value without coupons.

A, dark blue paper. B, pale green paper.

	A	B
1 — green	x	x

The above was a temporary issue until a permanent engraved design could be prepared.

Series of 1898

Head of woman at bottom engraved. Coupons at left denoting size of package. Stamp indicates no value without coupons.

A, date line "190." B, date line "19."

	A	B
2 — black	x	x

FILLED CHEESE

Series of 1897

We have never seen any of these stamps but they were printed and issued to collectors.

1	10 lbs.	?
2	20 "	?
3	30 "	?
4	40 "	?
5	50 "	?
6	60 "	?
7	70 "	?
8	80 "	?
9	90 "	?
10	100 "	?

SMOKING OPIUM STAMPS

Act of Oct. 1, 1890, placed a tax of \$10.00 per lb. upon Opium prepared for smoking.

Series of 1891

Man at left smoking. Oval place for cancellation at right. Green paper.

1	4 oz.	black
2	8 "	"
3	16 "	"

CUSTOMS OPIUM STAMPS

Vessel in oval. Value in Chinese currency given on black stamp. The red stamp is without value.

1	5 taels	black
2	"	red

It is believed the red stamp was used on opium which had been smuggled into the country and seized.

SMALL CIGAR STAMPS

FOR CIGARS WEIGHING LESS THAN 3 LBS. PER 1000

Prior to 1897 small cigars were stamped with the regular cigarette stamps.

SMALL RECTANGULAR STAMPS

1897 Provisional

Tax \$1.00 per M. Cigarette stamps of 1893 surcharged in black in three diagonal lines. "Tax \$1.00 per M. Cigars, Act of July 24, 1897." Blue watermarked paper, rouletted.

1	10 cigars	blue (on Cigarette No. 12)
2	20 "	" " " " " " No. 13)

Series of 1897

Portrait of Clay. Blue paper, rouletted.

3	10	cigars	black
4	20	"	"

1898. Provisional Issue

Preceding issue surcharged in violet rubber stamp. "Series of 1898" reading up.

5	10	cigars	black (on No. 3)
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The necessity of this surcharge is not apparent as there was no change in the tax on these cigars by the Act of 1898.

Series of 1901

Tax 54c per M. Rouletted and slot perforated.

A, dark blue paper
 B, pale green paper
 C, light blue paper
 D, bright blue paper

			A	B	C	D
6	10	cigars	x	x	x	x
7	20	"	x			

Series of 1910

Tax 75c per M. Bright blue paper, slot perforated.

8	5	cigars	black
9	8	"	"
10	10	"	"
11	15	"	"
12	20	"	"

STRIP SMALL CIGAR STAMPS

Cigarette stamps of 1883 surcharged in red. "Tax \$1.00. Cigars. Act July 24, 1897." Blue paper, rouletted.

1	50	cigars	black (on No. 15D)
2	100	"	" (" No. 16D)

Series of 1897

Portrait of Clay. Dark blue paper, rouletted.

3	50	cigars	black
4	100	"	"

Series of 1901

Tax 54c per M., slot perforated.

A, dark blue paper. B, pale green paper. C, light blue paper. D, bright blue paper.

			A	B	C	D
5	50	cigars	x	x	x	x
6	100	"	x	x	x	x

Series of 1910

Tax 75c per M., bright blue paper, slot perforated.

7	50	cigars	black
8	100	"	"

CUSTOM SMALL CIGAR STAMPS

Small rectangular stamps.

Custom cigarette stamps surcharged with rubber stamp, "Cigars."
White paper, slot perforated.

1	10 cigars (on Cigarette Customs No. 3)
2	20 " (" " " No. 4)
3	no value (on " " " No. 8)

TOBACCO STAMPS

The first tax upon tobacco was levied by the Act of the 37th Congress, approved July 1, 1862, and collected by monthly statements under oath, no stamps being used. Various Acts changing the rate of taxation and method, of collecting same, were passed from the above date until the Act of the 40th Congress approved July 20, 1868, which provided for the stamping of all packages. The tax levied was 16c per pound upon tobacco entirely or partly with stems, and 32c per pound upon tobacco without stems.

SMALL TOBACCO STAMPS

1868. Class 16c

Large numeral of weight forms the general design, with head of sailor in center. White wove paper.

A, imperforated. B, perforated.

1	2 oz. green, Sailor	A	B
		x	x

1868. Class 32c

Large numeral of weight forms the general design, with head in center. White wove paper.

A, imperforated. B, perforated.

2	$\frac{1}{2}$ oz. black, Negro	A	B
3	1 oz. " Liberty	x	x
4	2 oz. " Indian	x	

This set was also used on snuff.

STRIP TOBACCO STAMPS

1868. Class 16c

Head in center, denomination at left, and "Class 16 cents" at right. White wove paper, imperforated.

1	4 oz. green, Man Smoking
2	8 oz. " Indian
3	16 oz. " Sailor

1868. Class 32c

Head in center, denomination at right, and "Class 32 cents" at left. White wove paper, imperforated.

4	4 oz. black, Trapper
5	6 oz. " Man Smoking
6	8 oz. " Sailor
7	16 oz. " Farmer

This set was also used on snuff.

1869. Class 16c

Various designs with space inscribed, "Place for cancellation." White wove paper, imperforated.

8	2 oz.	green,	Head of Woman
9	4 oz.	"	Two Heads of Women
10	8 oz.	"	Army Officer and Liberty
11	16 oz.	"	Negro Hoeing

1869. Class 32c

Various designs with space inscribed, "Place for cancellation," on the 1 oz. and 2 oz. The $\frac{1}{2}$ oz. is without this inscription. White wove paper, imperforated.

12	$\frac{1}{2}$ oz.	black,	Washington
13	1 oz.	"	Woman
14	2 oz.	"	Head of Bride

1870. Class 16c

Various designs without the inscription, "Place for cancellation," on the 2 oz., 4 oz. and 8 oz. Imperforated.

A, mottled paper. B, violet silk paper.

			A	B
15	2 oz.	green,	x	x
16	4 oz.	"	x	x
17	8 oz.	"	x	x
18	16 oz.	"	x	x

The mottled paper is a surface print of vertical dash lines in rose. The paper we term violet ranges in all shades from pink to dark violet. This applies to all issues where violet paper is mentioned.

1870. Class 32c

Various designs without the inscription, "Place for cancellation." Imperforated.

A, mottled paper. B, violet silk paper.

			A	B
19	$\frac{1}{2}$ oz.	black,	x	
20	1 oz.	"	x	x
21	2 oz.	"	x	x
22	4 oz.	"	x	x
23	6 oz.	"	x	
24	8 oz.	"	x	x
25	16 oz.	"	x	x

Mottled paper has vertical dash lines in orange. The 6 oz. we find listed as having been seen by Brown, but we know of no copy existing.

1871. Class 16c

Same design as 1870 issue, class 16c, with color of stamp changed. Violet silk paper, imperforated.

26	2 oz.	black,	Woman
27	4 oz.	"	Lincoln
28	8 oz.	"	Harlan
29	16 oz.	"	Negro

1872. PROVISIONAL ISSUE

The rate of taxation was changed on June 6, 1872 to 20c per pound on all kinds of tobacco. The stamps of both Class 16c and 32c were surcharged in red: "Issued under Act of Congress Approved June 6, 1872."

On 1869. Class 16c

White wove paper.

30	8 oz. green, (on No. 10)
31	16 oz. " (" No. 11)

On 1870. Class 16c

A, mottled paper

B, violet silk paper

		A	B
32	2 oz. green, (on No. 15)		x
33	4 oz. " (" No. 16)		x
34	8 oz. " (" No. 17)		x
35	16 oz. " (" No. 18)	x	x

On 1870. Class 32c

Violet silk paper.

36	1 oz. black, (on No. 20)
37	2 oz. " (" No. 21)
38	4 oz. " (" No. 22)
39	8 oz. " (" No. 24)
40	16 oz. " (" No. 25)

On 1871. Class 16c

Violet silk paper.

41	2 oz. black, (on No. 26)
42	4 oz. " (" No. 27)
43	8 oz. " (" No. 28)
44	16 oz. " (" No. 29)

This set was also listed by Brown, but we know of no copies existing. All of the strip tobacco stamps used from 1868 to 1872 were printed by the Continental Bank Note Co., and bear their imprint on each stamp. A new design was prepared by the Bureau of Engraving and Printing for the 1872 issue.

1872. First Series

Various portraits. Inscription, "First Series," "Act of June 6, 1872." Perforated.

A, violet silk paper. B, green silk paper.

		A	B
45	1 oz. Jackson	x	
46	2 oz. Farragut	x	
47	4 oz. Stanton	x	x
48	8 oz. Benton	x	x
49	16 oz. Lincoln	x	x

These stamps have the imprint of the Bureau of Engraving and Printing.

Series of 1875

Various portraits. Inscription, "Series of 1875." This set was issued very early in 1875 under Act of June 6, 1872 and paid the tax at 20c per pound. They have the imprint of the Continental Bank Note Co. Green silk paper.

A, rouletted. B, perforated.

			A	B
50	1 oz.	black, Garfield	x	x
51	2 oz.	" Orton	x	x
52	4 oz.	" Douglas	x	x
53	8 oz.	" Morrill		x
54	16 oz.	" Statue on Dome		

1875. Provisional Issue

The two previous issues surcharged, "Act of March 3d, 1875," in red. These stamps were issued under the new tax rate of 24c per pound.

On 1872 Issue

Perforated.

A,	violet	silk paper,	printed	surcharge.
B,	"	"	rubber stamp	"
C,	green	"	printed	"
D,	"	"	rubber stamp	"

			A	B	C	D
55	1 oz.	black, (on No. 45)	x			
56	2 oz.	" (" No. 46)		x		
57	4 oz.	" (" No. 47)	x			
58	8 oz.	" (" No. 48)			x	x
59	16 oz.	" (" No. 49)	x	x		

Two types of printed surcharges exist on 8 oz. green paper. The rubber stamp surcharge exists in many types. Also, both printed and rubber stamp surcharges exist inverted.

On 1875 Issue

Green silk paper.

A,	rouletted,	red printed	surcharge.
B,	rouletted in colored lines,	red printed	surcharge.
C,	perforated,	red printed	surcharge.
D,	perforated,	blue printed	surcharge.

			A	B	C	D
60	1 oz.	black, (on No. 50)	x			
61	2 oz.	" (" No. 51)	x			x
62	4 oz.	" (" No. 52)	x		x	
63	8 oz.	" (" No. 53)	x		x	
64	16 oz.	" (" No. 54)	x	x		

Various types of surcharge exist.

Series of 1875

Same design as first issue of 1875. (Nos. 50 to 54) with inscription, "Issued under Act of March 3, 1875" inserted in the design. Green silk paper.

A, imperforated. B, perforated. C, rouletted.

			A	B	C
65	1 oz.	green, Garfield		x	x
66	2 oz.	" Orton		x	x
67	4 oz.	" Douglas		x	x
68	8 oz.	" Morrill	x	x	
69	8 oz.	" Fillmore		x	
70	16 oz.	" Statue on Dome		x	

Same as number 66 except the inscription, "Issued under Act of March 3d, 1875," which is in much smaller type, perforated.

71 2 oz. green, Orton

Same as numbers 69 and 70 except the inscription, "Issued under Act of March 3d, 1875," which has been omitted. Green silk paper.

A, imperforated. B, perforated. C, rouletted.

		A	B	C
72	8 oz. green, Fillmore		x	
73	16 oz. " Statue on Dome	x	x	x

Series of 1875

Similar in design to numbers 65, 66 and 67, with portraits changed. Perforated.

A, green silk paper. B, violet silk paper.

		A	B
74	1 oz. green, Taylor	x	
75	2 oz. " Jefferson	x	x
76	4 oz. " Chase	x	

Note:—An appropriation Act approved March 3, 1877, authorized the printing of tobacco stamps by the Bureau of Engraving and Printing. All stamps in the hands of the Continental Bank Note Co. were removed to Washington in September and October, 1877. New dies and plates were prepared by the Bureau of Engraving and Printing with head of Adams on all values also the inscription, "Series of 1878." Before the close of the year 1877, the supply of the 1 oz. became exhausted and the new Bureau plate of the 1 oz. was altered to "1877."

Series of 1877

Head of Adams at right. The second "8" of "Series 1878" partially removed and the figure "7" engraved over the "8." Perforated.

A, violet silk paper. B, green silk paper.

		A	B
77	1 oz. green, Adams	x	

All strip tobacco stamps after this issue have head of Adams.

Series of 1878

Perforated.

A, violet silk paper. B, white cluster silk paper. C, green silk paper. D, green watermarked paper.

		A	B	C	D
78	1 oz. green	x	x		x
79	2 oz. "	x	x		x
80	4 oz. "			x	x
81	8 oz. "			x	x
82	16 oz. "	x		x	x

The white cluster silk paper has a large number of silk threads in center of stamp, while the ends show very few, if any. The watermarked paper has the letters, U. S. I. R., repeated several times across the sheet.

1879. Provisional Issue

Issues of 1877 and 1878 surcharged in red, "Issued under Act of Mar. 1, 1879. Tax 16 cts. per lb." Perforated.

A, violet silk paper. B, green silk paper. C, green watermarked paper.

		A	B	C
83	1 oz. green, (on No. 77)		x	
84	1 oz. " (" No. 78)	x		x
85	2 oz. " (" No. 79)		x	x
86	4 oz. " (" No. 80)		x	x
87	8 oz. " (" No. 81)		x	x
88	16 oz. " (" No. 82)	x	x	x

Two types of surcharges exist on the 16 oz.

Series of 1879

Green watermarked paper.

A, perforated. B, rouletted.

		A	B
89	1 oz. green		x
90	2 oz. "	x	x
91	3 oz. "	x	x
92	4 oz. "	x	x
93	8 oz. "	x	x
94	16 oz. "	x	x

1883. Provisional Issue

Tax rate was changed to 8c per pound.

Issue of 1879 surcharged in red, "Act of Mar. 3, 1883." Green watermarked paper.

A, perforated. B, rouletted.

		A	B
95	1 oz. green, (on No. 89)	x	
96	2 oz. " (" No. 90)		x
97	3 oz. " (" No. 91)		x
98	4 oz. " (" No. 92)		x
99	8 oz. " (" No. 93)		x
100	16 oz. " (" No. 94)	x	

Series of 1883

A, green watermarked paper rouletted.

B, " " " " perforated.

C, gray " " " " rouletted.

D, blue " " " " rouletted.

E, " " " " perforated.

		A	B	C	D	E
101	1 oz. green	x		x	x	
102	2 oz. "	x		x	x	
103	3 oz. "	x			x	
104	4 oz. "	x		x	x	
105	8 oz. "	x		x	x	
106	16 oz. "	x	x	x		x

The gray paper came into use about 1886 and the blue paper in 1888. This blue paper is rather light.

1891. Provisional Issue

The tax was changed to 8c per pound and the 1883 issue of stamps was surcharged in red, "Act of Oct. 1, 1890." Blue paper.

A, rouletted. B, perforated.

		A	B
107	1 oz. green, (on No. 101)	x	
108	2 oz. " (" No. 102)	x	
109	3 oz. " (" No. 103)	x	
110	4 oz. " (" No. 104)	x	
111	8 oz. " (" No. 105)	x	
112	16 oz. " (" No. 106)		x

Series of 1891

Blue paper.

A, rouletted. B, perforated.

		A	B
113	1 oz. green	x	
114	2 oz. "	x	
115	3 oz. "	x	
116	4 oz. "	x	
117	8 oz. "	x	
118	16 oz. "		x

Series of 1891

Similar to last issue, but with slight changes in the design and the inscription, "New Issue" appears on each value. Color also changed.

A, light blue paper, rouletted.
 B, " " " perforated.
 C, dark " " rouletted.
 D, " " " perforated.

		A	B	C	D
119	1 oz. black	x		x	
120	2 oz. "	x		x	
121	3 oz. "	x		x	
122	4 oz. "	x		x	
123	8 oz. "	x		x	
124	16 oz. "	x	x	x	

The blue paper exists in all shades from light to very dark blue. We list only the extreme shades.

1898. Provisional Issue

Tax 12c per lb. Issue of 1891 surcharged, "Series of 1898" on all values, and on the 2 oz., 3 oz., and 4 oz. a new value was surcharged. Rouletted.

A, printed red surcharge, light blue paper
 B, " " " dark " "
 C, rubber stamp " " " "

		A	B	C
125	1 oz. black, (on No. 119)		x	x
126	1½ oz. on 2 oz. " (" No. 120)		x	x
127	2½ oz. on 3 oz. " (" No. 121)		x	x
128	3½ oz. on 4 oz. " (" No. 122)		x	x
129	8 oz. green, (" No. 117)	x		
130	8 oz. black, (" No. 123)		x	x
131	16 oz. " (" No. 124)		x	x

There exists three types of printed surcharge on the 1½ oz. and two types on the 2½ oz. Many types of the rubber stamp surcharge exist.

Series of 1898

Dark blue paper. This set exists rouletted, also with slot perforations.

132	1 oz.	black
133	$1\frac{2}{3}$ oz.	"
134	$2\frac{1}{2}$ oz.	"
135	$3\frac{1}{3}$ oz.	"
136	8 oz.	"
137	16 oz.	"

Series of 1901

Dark blue paper, slot perforated.

138	2 oz.	red
139	3 oz.	"
140	4 oz.	"

1902. Provisional Issue

Tax 6c per pound. Issues of 1898 and 1901 surcharged, "Series of 1902."

On 1898

Red surcharge, dark blue paper, slot perforated.

141	8 oz.	black, (on No. 136)
142	16 oz.	" (" No. 137)

On 1901

Blue surcharge, dark blue paper, slot perforated.

143	2 oz.	red, (on No. 138)
144	3 oz.	" (" No. 139)
145	4 oz.	" (" No. 140)

Series of 1902

A, dark blue paper, slot perforated.

B, pale green " " "

C, light blue " " "

D, " " " perforated.

E, deep " " slot perforated.

			A	B	C	D	E
146	1 oz.	black	x	x	x		x
147	$1\frac{2}{3}$ oz.	"	x	x	x		x
148	2 oz.	red	x	x	x		x
149	$2\frac{1}{2}$ oz.	black	x	x	x		x
150	3 oz.	red	x	x	x		x
151	$3\frac{1}{3}$ oz.	black	x	x	x		x
152	4 oz.	red	x		x		x
153	8 oz.	black	x	x	x		x
154	16 oz.	"	x	x	x	x	x

1910. Provisional Issue

Tax 8c per pound. Issue of 1910 surcharged, "Series of 1910, Act of Aug. 5, 1909." Deep blue paper, slot perforated.

155	4 oz.	red, (on No. 152)
156	8 oz.	black, (" No. 153)
157	16 oz.	" (" No. 154)

Series of 1910

Deep blue paper, slot perforated.

158	$\frac{1}{2}$	oz.	black
159	$\frac{3}{4}$	oz.	"
160	1	oz.	"
161	$1\frac{1}{4}$	oz.	"
162	$1\frac{1}{2}$	oz.	"
163	$1\frac{3}{4}$	oz.	"
164	2	oz.	"
165	$2\frac{1}{4}$	oz.	"
166	$2\frac{1}{2}$	oz.	"
167	$2\frac{3}{4}$	oz.	"
168	3	oz.	"
169	$3\frac{1}{4}$	oz.	"
170	$3\frac{1}{2}$	oz.	"
171	$3\frac{3}{4}$	oz.	"
172	4	oz.	"
173	6	oz.	"
174	7	oz.	"
175	8	oz.	"
176	10	oz.	"
177	12	oz.	"
178	14	oz.	"
179	16	oz.	"

CIGAR STAMPS

STRIP CIGAR STAMPS

The stamps used for cigars from 1863 to 1868 are known as "Inspectors' Stamps," and the tax was collected upon the value of the cigars per thousand. After 1868 the stamps used are known as "Tax Paid Stamps," and the tax rate was fixed upon the number of cigars in box without regard to value.

INSPECTORS' STAMPS

1863

Size 358 x 43 mm. Type set border. White panel in center, inscribed, "United States Internal Revenue, Cigar Stamp. \$— per Thousand," in four lines. White paper, imperforated.

1	\$3.00	per thousand,	black
2	3.00	"	green
3	8.00	"	black
4	8.00	"	red
5	15.00	"	black
6	25.00	"	"
7	25.00	"	yellow
8	40.00	"	"
9	40.00	"	blue

1864

Size 390 x 26 mm. Lithographed farming scene at right and left. "U. S. Internal Revenue, Cigar Stamp. —Dollars per Thousand" in four lines. White paper.

A, imperforated. B, rouletted.

				A	B
10	\$3.00	per thousand,	blue	x	
11	8.00	"	" green type I	x	x
12	8.00	"	" " " II	x	
13	8.00	"	" red	x	
14	15.00	"	" black type I	x	
15	15.00	"	" " " II	x	x
16	25.00	"	" orange " I	x	
17	25.00	"	" " " II	x	
18	40.00	"	" rose	x	

Of the rouletted stamps, we have never seen a used specimen but have seen them unused. They may be non-official. The type varieties can be distinguished as follows:

\$8.00	Type I	small figure 8 $2\frac{1}{2}$ mm. high
8.00	Type II	small figure 8 $3\frac{1}{2}$ mm. high
15.00	" I	slanting seriph to 1 in 15
15.00	" II	horizontal seriph to 1 in 15
25.00	" I	figures different $4\frac{1}{2}$ mm. high
25.00	" II	" " 5 mm. high

1864. Provisional

Surcharged in red, "100" at upper left corner of right farming scene.

19 100 cigars on \$15.00 black (on No. 14)

Surcharged new figures of value.

A, manuscript surcharge. B, printed surcharge.

		A	B
20	\$10 on \$8, green (on No. 12)		
21	\$15 on \$3, blue (on No. 10)	x	x

1865

Two heads of Lincoln on all except the 25 cigar. The 12 months named above, 1 to 30 below. Dated 1865. Lithographed, white paper, imperforated.

22	25	cigars, black
23	50	" " "
24	100	" " type I
25	100	" " " II
26	250	" " "
27	500	" green

Type I large heads of Lincoln.

Type II small heads of Lincoln.

Note:—There were several type set designs made and used by the various inspectors. This was not prohibited by law, therefore these stamps served the same purpose as the regular issue, although we do not list them here.

1866. Provisional

Previous issue surcharged with new date.

A, manuscript surcharge, "6" over "5" of 1865.

B, printed surcharge in black, in blank rectangle at left.

		A	B
28	25	cigars, black (on No. 22)	x
29	50	" " (" No. 23)	x
30	100	" " (" No. 24)	x
31	500	" green (" No. 27)	x

1866

Same design as 1865. Dated 1866. White paper, imperforated.

32	25	cigars, black	
33	50	" "	dated in red
34	100	" "	5 altered to 6 in 1865
35	250	" "	
36	500	" green	

The 100 has large heads of Lincoln.

1867

Number of cigars in center. Engraved. White paper, imperforated.

37	25	cigars, green
38	50	" blue
39	100	" brown
40	250	" black
41	500	" orange

1867. Provisional

Manuscript surcharge of new value.

42	250 on 100	cigars, brown (on No. 39)
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TAX PAID STAMPS

The Act of July 20, 1868, fixed the tax upon cigars at a rate per thousand regardless of the value. All stamps under this method have the words, "Tax Paid."

1868

Tax \$5.00 per M. "Tax Paid" in center left oval. Engraved. White paper, imperforated.

43	25	cigars, red, Washington
44	50	" green, Ship
45	100	" black, Sailor
46	250	" blue, Soldier and Horse
47	500	" orange, Farmer

The 100 cigars exist with the saw-tooth perforations, which we presume is non-official.

1869

Same general design as 1868 except the center left oval is black and the 50 and 100 are new designs. Engraved. Imperforated.

A, white paper.

B, mottled paper.

C, violet wavy lines across both center ovals.

			A	B	C
48	25	cigars, red, Washington	x	x	x
49	50	" black, Sherman	x		
50	100	" black, Grant		x	
51	250	" blue, Soldier		x	x
52	500	" orange, Farmer		x	

The 25, 250, and 500 are mottled in green.

The 50 and 100 are mottled in yellow.

On the 25 and 50 the mottled lines are vertical and on all others horizontal.

1871

Same design as 1869 issue. Imperforated.

A, buff silk paper. B, violet silk paper.

			A	B
53	25	cigars, black, Washington		x
54	50	" " Sherman	x	x
55	100	" " Grant	x	x
56	250	" " Soldier		x
57	500	" " Farmer		x

The paper which we term violet ranges in all shades from pink to dark violet. This applies to all issues.

1872. First Series

Various portraits. Act of July 20, 1868 as amended. Perforated.

A, violet silk paper. B, green silk paper.

			A	B
58	25	cigars, black, Delano	x	x
59	50	" " Fessenden	x	x
60	100	" " Hancock	x	x
61	250	" " Adams	x	x
62	500	" " Chase	x	x

1875

Portrait of Waite. Green silk paper, perforated.

63	25	cigars, black
64	50	" "
65	100	" "

1875. Provisional

Tax was changed to \$6.00 per M. Preceding issues surcharged, "Issued under Act of March 3d, 1875."

On 1868 issue Manuscript Surcharge.

66	250	cigars, blue (on No. 46)
67	500	" orange (" No. 47)

On 1871 Issue

Printed surcharge in red on all except the 250, which is in blue. Violet silk paper.

68	25	cigars, black (on No. 53B)
69	50	" " (" No. 54B)
70	100	" " (" No. 55B)
71	250	" " (" No. 56B)
72	500	" " (" No. 57B)

We have not seen any of the stamps of this set, but give them on the authority of four old lists.

On 1872 Issue

A,	violet	silk paper,	printed surcharge.
B,	"	"	rubber stamp surcharge
C,	green	"	printed surcharge.
D,	"	"	rubber stamp surcharge.
E,	"	"	manuscript surcharge.

			A	B	C	D	E
73	25	cigars, black (on No. 58)	x	x			
74	50	" " (" No. 59)				x	x

		A	B	C	D	E
75	100 cigars, black (on No. 60)	x		x		
76	250 " " (" No. 61)	x	x		x	
77	500 " " (" No. 62)	x	x			

All the printed surcharges are in red, except the 250, which is in blue. The rubber stamp surcharges exist in several varieties of type in both violet and red, also with double and inverted surcharges.

On 1875 Issue

- A, printed surcharge in blue.
B, rubber stamp surcharge.
C, manuscript surcharge.

		A	B	C
78	25 cigars, black (on No. 63)		x	
79	50 " " (" No. 64)	x	x	
80	100 " " (" No. 65)	x	x	x

Series of 1875

Portrait of Fessenden. "Act of Mar. 3, 1875." Green silk paper.

A, perforated. B, rouletted.

		A	B
81	25 cigars, black	x	x
82	50 " "	x	x
83	100 " "	x	x
84	250 " "	x	x
85	500 " "	x	x

Series of 1878

With this issue the portrait of Henry Clay was used and continues to be used on all cigar stamps on all future issues.

- A, white paper, perforated.
B, yellow paper, perforated.
C, violet cluster silk paper.
D, violet silk paper, perforated.
E, green silk paper, perforated.
F, green watermarked paper, perforated.
G, green watermarked paper, rouletted.

		A	B	C	D	E	F	G
86	25 cigars, black				x	x	x	
87	50 " "	x	x	x	x	x	x	x
88	100 " "				x	x	x	
89	250 " "				x	x		
90	500 " "				x	x		

The cluster silk paper has the silk threads in a small space at one end of stamp, while balance of the paper shows no silk threads. The watermark consists of double line letters, U. S. I. R., repeated. Letters are about one inch apart.

Series of 1879

Green watermarked paper, perforated.

91 200 cigars, black

1883. Provisional Issue

Tax \$3.00 per M. Last two issues surcharged in red, "Act of Mar. 3, 1883."

A, green watermarked paper, perforated.
B, green watermarked paper, rouletted.

			A	B
92	25	cigars, black (on No. 86)	x	
93	50	" " (" No. 87)	x	x
94	100	" " (" No. 88)	x	x
95	200	" " (" No. 91)	x	
96	250	" " (" No. 89)	x	
97	500	" " (" No. 90)	x	

Series of 1883

A, green watermarked paper, rouletted.
B, green watermarked paper, perforated.
C, gray watermarked paper, rouletted.
D, blue watermarked paper, perforated.
E, blue watermarked paper, rouletted.

			A	B	C	D	E
98	25	cigars, black		x	x	x	x
99	50	" "	x	x	x		x
100	100	" "	x		x	x	x
101	200	" "		x		x	x
102	250	" "		x	x	x	x
103	500	" "		x		x	x

The blue paper exists in many shades in this and the following issues.

Series of 1891

A, green watermarked paper, perforated.
B, blue watermarked paper, perforated.
C, blue watermarked paper, rouletted.

			A	B	C
104	12	cigars, black	x	x	x
105	13	" "	x	x	x

1898. Provisional Issue

Tax \$3.00 per M. The two previous issues surcharged, "Series of 1898."

A, blue watermarked paper, printed surcharge, perforated.
B, blue watermarked paper, printed surcharge, rouletted.
C, blue watermarked paper, rubber stamp surcharge, rouletted.

			A	B	C
106	12	cigars, black (on No. 104)		x	x
107	13	" " (" No. 105)		x	x
108	25	" " (" No. 98)	x	x	x
109	50	" " (" No. 99)		x	x
110	100	" " (" No. 100)		x	x
111	200	" " (" No. 101)		x	x
112	250	" " (" No. 102)		x	x
113	500	" " (" No. 103)		x	x

Series of 1898

Dark blue paper, watermarked, rouletted, and hyphen hole perforated.

114	12	cigars, black
115	13	" "
116	25	" "
117	50	" "
118	100	" "

119	200	cigars, black
120	250	" "
121	500	" "

No. 117 was counterfeited by Burdell and Taylor in 1899 for the purpose of defrauding the government. They were sentenced at Philadelphia. The principal difference in design is in the shading around the head of Clay. The paper is a lighter blue and the letters in the watermark are closer together. These counterfeits exist with rubber stamp surcharge, "Counterfeit," placed there by the inspector of seized cigars, also without the surcharge.

Series of 1901

Tax \$3.00 per M.

A, dark blue watermarked paper.

B, pale green watermarked paper.

C, light blue watermarked paper.

D, bright blue watermarked paper.

			A	B	C	D
122	12	cigars, black	x	x	x	x
123	13	" "	x		x	x
124	25	" "	x	x	x	x
125	50	" "	x	x	x	x
126	100	" "	x	x	x	x
127	200	" "	x		x	x
128	250	" "	x		x	x
129	500	" "	x		x	x

1909. Provisional

Preceding issue surcharged with new value. Rubber stamp surcharge of number of cigars.

130 10 on 12c, black (on No. 122D)

131 12 on 25c, black (on No. 124D)

Series of 1910

New design. Portrait of Clay in center. Inscription, "Series of 1910." "Act of Aug. 5, 1909."

132	12	cigars, black
133	13	" "
134	25	" "
135	50	" "
136	100	" "
137	200	" "
138	250	" "

PORTO RICO

The following cigar stamps have been seen surcharged "Porto Rico:" Nos. 108b, 122d, 123d, 124a, 124b, 124d, 125b, 125c, 125d, 126a, 126c, 126d. Also the following with "P. R.:" 116, 129a. Have also seen No. 116 surcharged "P. R." and "12."

PHILIPPINES

The following cigar stamps have been seen surcharged, "Philippine Islands:" Nos. 124D, 125D, 126D, 128D.

CUSTOMS CIGAR STAMPS

For use on cigars imported into the United States. The word "Imported" appears on each stamp.

1866

View of Treasury Building. No value given. White paper, imperforated.

1 brown

We have seen this stamp with pen-mark through the words, "Internal Revenue," and with manuscript surcharge, "Customs."

1867

Same as preceding issue, color changed.

2 green

1868

Two portraits of Washington. No value given. White paper, imperforated.

3 red

Series of 1871

Portrait of Grant. No value given. Imprint below stamp, "Series of 1871." White paper, imperforated.

4 black and blue

Series of 1873

Same design as preceding issue except figures of value at each end and series date which is changed to 1873.

A, white wove paper. B, white silk paper, imperforated.

					A	B
5	25	cigars,	black and	orange	x	x
6	50	"	"	red	x	
7	100	"	"	green	x	
8	250	"	"	violet brown	x	
9	500	"	"	orange	x	

Series of 1875

Same design. Portrait of Harrison. White paper, imperforated.

10	25	cigars,	black and	orange
11	25	"	"	yellow
12	50	"	"	red
13	100	"	"	green
14	250	"	"	violet brown
15	500	"	"	orange

Series of 1879

Vessel in center. White paper, imperforated.

16	25	cigars,	brown
17	50	"	green
18	100	"	blue

Series of 1895

Same as preceding issue except date of series changed to 1895. A, imperforated. B, slot perforated.

				A	B
19	25	cigars,	brown	x	x
20	50	"	green	x	
21	50	"	carmine	x	x
22	100	"	blue	x	x

1895. Provisional Issue

The two preceding issues with new value surcharged with rubber stamp.

- 23 12 on 25, brown (on No. 16)
 24 12 on 25, brown (on No. 19)

Series of 1904

Size 107 x 35 mm. Value in words and figures in center. White paper, slot perforated.

- 25 25 cigars, black
 26 50 " "
 27 100 " "
 28 250 " "
 29 500 " "

1904. Provisional Issue

Preceding issue surcharged with new value with rubber stamps.

- 30 12 on 25 cigars (on No. 25)
 31 13 on 25 " (on No. 25)
 32 250 on 50 " (on No. 26)

The following surcharges have been seen:

- A, word "Twelve" in violet.
 B, large numeral "12" in purple.
 C, same in black.
 D, same in violet.
 E, small "12" in each corner and in center in violet.
 F, same in purple.
 G, large numeral "13" with heavy dash underneath in blue.
 H, same without dash in blue.
 I, same without dash, in violet.
 J, double line numeral "250" in purple.

Series of 1910

Similar to 1904 issue except no value given and the central design is a steamship.

- 33 (—) black

It appears that the above stamp was issued with the intention of having the inspector surcharge the value on each stamp as required, but we have seen many without the surcharge. The following surcharges are known to exist:

- A, large solid numerals in black, 10, 12, 13, 50.
 B, large solid numerals in red, 10, 13, 50.
 C, large solid numerals in violet, 10, 12, 13, 25, 50, 250, 500.
 D, large solid numerals in green, 100, 250.
 E, large open numerals in red, 250.
 F, large open numerals in violet, 250, 500.

There are several imitations of the customs stamp which were used on cigars made in the United States for the purpose of giving the box the appearance of imported cigars. No. 3 has been imitated by replacing the head of Washington with those of women. The entire line work is different. No. 4 has been extensively imitated. In the original the inscription at the ends reads: "United States Customs;" while one of the imitations reads: "For United States Customers," another reads: "United States, United States." At the present time labels are used on some brands for the purpose of deceiving the customer.

Porto Rico

The following have been seen with "Porto Rico" surcharge: No. 25, 33.

Philippine Islands

The following has been seen surcharged "Philippine:" No. 26.

Small Rectangular Stamp

1910

With the Act of Congress, August 5, 1909, there was brought in existence the following stamps under the tax of \$3.00 per M. Portrait of Clay. Bright blue watermarked paper, slot perforated.

1 5 cigars, red
2 10 " "

Porto Rico

No. 2 of the above small stamps has been seen surcharged "Porto Rico" in black, reading both up and down.

EXPORT CIGAR STAMPS

1873. Provisional

Strip stamp for custom cigars with "Exported" surcharged in large black letters.

1 50 cigars, black and red (on No. 6)

Series of 1875

Inscription. No value given. Green paper, imperforated.

2 black.

1875. Provisional

Strip stamp for Customs Cigars with "Exported" surcharged in large black letters.

3 50 cigars black and red (on No. 12)

4 500 cigars black and red (on No. 15)

Series of 1878

Rectangular stamp. Portrait of Jackson at left in oval. No value given. Green watermarked paper, imperforated.

5 black

We have seen this stamp with manuscript surcharge "ette" over the word cigars, thus making it an export cigarette stamp.

1879. Provisional

Strip stamp of 1879 for Customs Cigars with surcharge in large black letters, "Export."

6 100 cigars, blue (on No. 18)

Series of 1883

Same as regular issue of 1878 with series date changed.

A, green watermarked paper. B, blue watermarked paper.

7 black

A B
x

Nos. 5 and 7 were printed with stub to enable the Internal Revenue Collector to keep a record of each stamp issued by him.

DISTILLED SPIRITS STAMPS

Act went into effect November 1st, 1868. The stock on hand upon which tax had been paid prior to that date was stamped with a stamp issued for that special purpose.

1868. Stock on Hand

Justice standing at left. White wove paper. No value.

1 (no value) black

1868 Issue

Tax 50c per gallon.

Large rectangular stamp with nine coupons. Scene of Harvesters.

A, white wove paper.

B, white silk watermarked paper.

C, violet silk paper.

		A	B	C
2	10 gal., black			
3	20 " "	x		
4	30 " "	x		
5	40 " "	x	x	x
6	50 " "	x	x	
7	60 " "		x	
8	70 " "	x		
9	80 " "			
10	90 " "			
11	100 " "			
12	110 " "			
13	120 " "			
14	130 " "			

A provisional stamp was issued by "Inspector O'Donnell" on account of shortage of regular stamp in 1871. No figures of value. Orange and black.

Series of 1871

Various portraits. Red border with black center. White silk paper.

15	10 gal., red and black,	Thomas
16	20 " " " "	Fessenden
17	30 " " " "	Wolcott
18	40 " " " "	Scott
19	50 " " " "	Spinner
20	60 " " " "	Hamilton
21	70 " " " "	Van Buren
22	80 " " " "	Taylor
23	90 " " " "	"
24	100 " " " "	"
25	110 " " " "	"
26	120 " " " "	"
27	130 " " " "	Lincoln

1872. First Series

Same portraits and similar design as preceding issue. "Act of June 6, 1872."

A, white silk paper. B, violet silk paper.

		A	B
28	10 gal., red and black		
29	20 " " " "		

					A	B
30	30	gal.,	red	and	black	x
31	40	"	"	"	"	
32	50	"	"	"	"	x
33	60	"	"	"	"	x
34	70	"	"	"	"	
35	80	"	"	"	"	x
36	90	"	"	"	"	
37	100	"	"	"	"	
38	110	"	"	"	"	
39	120	"	"	"	"	
40	130	"	"	"	"	

Same as preceding issue with color of border changed to green.
A, violet silk paper. B, green silk paper.

					A	B
41	10	gal.,	green	and	black	
42	20	"	"	"	"	
43	30	"	"	"	"	
44	40	"	"	"	"	x
45	50	"	"	"	"	x
46	60	"	"	"	"	
47	70	"	"	"	"	
48	80	"	"	"	"	x
49	90	"	"	"	"	x
50	100	"	"	"	"	
51	110	"	"	"	"	
52	120	"	"	"	"	
53	130	"	"	"	"	

Series of 1875

Portrait of Grant. We find a full set of these with Grant's portrait listed in various catalogues, but we have only seen the 40 gal. and doubt the existence of the others.

54 40 gal., green and black

Portrait of Lincoln. Green silk paper.

55	10	gal.,	green	and	black
56	20	"	"	"	"
57	30	"	"	"	"
58	40	"	"	"	"
59	50	"	"	"	"
60	60	"	"	"	"
61	70	"	"	"	"
62	80	"	"	"	"
63	90	"	"	"	"
64	100	"	"	"	"
65	110	"	"	"	"
66	120	"	"	"	"
67	130	"	"	"	"

Series of 1878

Portrait of Webster.

A, green silk paper.

B, green watermarked paper.

C, gray watermarked paper.
D, blue watermarked paper.

					A	B	C	D
68	10	gal., green and black				x		
69	20	" " " "			x	x		
70	30	" " " "				x		
71	40	" " " "			x	x		
72	50	" " " "			x			
73	60	" " " "			x			
74	70	" " " "			x			
75	80	" " " "			x	x		x
76	90	" " " "				x		
77	100	" " " "						
78	110	" " " "						
79	120	" " " "						
80	130	" " " "						

All distilled spirit stamps after this date have portrait of Webster. We note that on the 30 gal. the name of Webster does not appear at side of portrait on some specimens. The patent imprint under Control Number tablet is also missing in some specimens.

1894. Provisional Issue

Preceding issue surcharged "Series of 1894."

81	10	gal., green and black		
82	20	" " " "		
83	30	" " " "		
84	40	" " " "		
85	80	" " " "		
86	90	" " " "		

Series of 1894

Same design as 1878. "Act of August 28, 1894."

A, dark blue paper.
B, pale green paper.
C, light blue paper.
D, bright blue paper.

					A	B	C	D
87	10	gal., green and black						
88	20	" " " "			x			
89	30	" " " "			x			
90	40	" " " "			x			x
91	50	" " " "						
92	60	" " " "						
93	70	" " " "						
94	80	" " " "			x			
95	90	" " " "						
96	100	" " " "						
97	110	" " " "						
98	120	" " " "						
99	130	" " " "						

We have seen the 90 gal. without the words, "Series of" and date, also without the date of the act given. It was used January 19, 1894.

Series of 1910

100	10	gal., green and black
101	20	" " " "
102	30	" " " "
103	40	" " " "
104	50	" " " "
105	60	" " " "
106	70	" " " "
107	80	" " " "
108	90	" " " "

EXPORT DISTILLED SPIRIT STAMPS

1872. First Series

Mercury at left. No value given. Violet silk paper.

1 25c black

Series of 1878

Woman crowned with stars at right.

A, green silk paper.

B, green watermarked paper.

C, gray watermarked paper.

D, blue watermarked paper.

E, light green watermarked paper.

F, light blue watermarked paper.

G, bright blue watermarked paper.

2 25c black

A	B	C	D	E	F	G
x	x					

CUSTOMS DISTILLED SPIRIT STAMPS

Series of 1879

We have never seen any of these stamps although they have been in use since 1879.

1	5	gal., black and green
2	10	" " " "
3	20	" " " "
4	30	" " " "
5	40	" " " "
6	50	" " " "
7	60	" " " "
8	70	" " " "
9	80	" " " "
10	90	" " " "
11	100	" " " "
12	110	" " " "
13	120	" " " "
14	130	" " " "

IMPORTED LIQUOR STAMPS

Series of 1879

Vessel. No value indicated. White wove paper.

15 (no value) red and black

This stamp is rouletted on left edge. Perforated at either top, bottom, or both and imperforated at right.

Series of 1886

Vessel. No value indicated. White wove paper, rouletted.

16 (no value) brown

Series of 1891

We have never seen this stamp, but it was printed by Bureau of Engraving and Printing.

17 no value ?

RE-IMPORTED INTO U. S. LIQUOR STAMPS

Series of 1891

This stamp we have not seen.

18 no value ?

DISTILLED SPIRITS, BOTTLED IN BOND STAMPS

Act of March 3, 1897 provided for paying tax on Distilled Spirits, Bottled in Bond. The stamps are known as "case stamps" with coupons attached to be placed over cork of the bottle. These cannot be secured with the coupons entire, therefore we list both the case stamp and the coupons.

Case Stamps

Mercury at left.

Series of 1897

White wove paper.

A, without imprint.

B, with imprint of Bureau of Engraving and Printing.

						A	B
1	3	gal. in	240	bottles, green			
2	3	" "	120	" "			
3	3	" "	48	" "		x	
4	3	" "	24	" "		x	
5	2 4-10	" "	12	" "		x	
6	3	" "	12	" "	x	x	
7	3	" "	6	" "			

Bottle Coupons

1	1-10	pt.	green
2	$\frac{1}{3}$	"	"
3	$\frac{1}{2}$	"	"
4	1	"	"
5	$\frac{1}{3}$	gal.	"
6	1	qt.	"
7	$\frac{1}{2}$	gal.	"

EXPORT DISTILLED SPIRITS, BOTTLED IN BOND STAMPS

Same remarks as under Distilled Spirits, Bottled in Bond applies to this set.

CASE STAMPS

Series of 1897

A, without imprint.

B, with imprint of Bureau of Engraving and Printing.

					A	B
1	3	gal. in	240	bottles ?		
2	3	" "	120	" ?		
3	3	" "	48	" ?		

					A	B
4	3	gal. in	24	bottles	?	
5	2 4-10	" "	12	"	?	
6	3	" "	12	"	?	
7	3	" "	6	"	?	

Bottle Coupons

1	1-10	pt.	?
2	$\frac{1}{5}$	"	?
3	$\frac{1}{2}$	"	?
4	1	"	?
5	$\frac{1}{5}$	gal.	?
6	1	qt.	?
7	$\frac{1}{2}$	gal.	?

We have seen none of these stamps, therefore do not know their color.

RECTIFIED SPIRIT STAMPS

1868

Eagle at left.

A, white wove paper. B, white silk paper, watermarked.

1 25c, black

A	B
x	x

Series of 1871

Woman at left. Figures of value in corners of frame which is in red.
White silk paper.

2 25c, red and black

1872. First Series

Similar to preceding issue without figures of value in frame.

A, white silk paper. B, violet silk paper.

3 25c, red and black
4 10c, green " "

A	B
x	x
	x

Series of 1875

Portrait of Beck. Green silk paper. No value.

5 no value, green and black

Portrait of Hamilton. Green silk paper. Double figures of value.

6	10c	gal. green and black
7	5	" " " "
8	10	" " " "
9	20	" " " "
10	30	" " " "
11	40	" " " "
12	50	" " " "
13	60	" " " "
14	70	" " " "
15	80	" " " "
16	90	" " " "
17	100	" " " "
18	110	" " " "
19	120	" " " "
20	130	" " " "

These stamps have the control number in two places. We have seen the 40 gal. with black letter "Z" before the red control number.

All Rectified Spirit Stamps after this date are sold at 10c each regardless of number of gallons.

Same as last issue with single figures of value.

21	10	gal., green and black
22	20	" " " "
23	30	" " " "
24	40	" " " "
25	50	" " " "
26	60	" " " "
27	70	" " " "
28	80	" " " "
29	90	" " " "
30	100	" " " "
31	110	" " " "
32	120	" " " "
33	130	" " " "

Series of 1878

Portrait of Levi Woodbury.

A, green silk paper. B, green watermarked paper. C, gray watermarked paper.

			A	B	C
34	5	gal., green and black		x	
35	10	" " " "		x	
36	20	" " " "		x	
37	30	" " " "		x	x
38	40	" " " "	x	x	x
39	50	" " " "			
40	60	" " " "			
41	70	" " " "			
42	80	" " " "			
43	90	" " " "		x	
44	100	" " " "			
45	110	" " " "			
46	120	" " " "			
47	130	" " " "			

1892. Provisional Issue

Preceding issue surcharged "Act of July 16, 1892."

48	10	gal., green and black
49	20	" " " "
50	40	" " " "

Same issue surcharged in rubber stamp, "Issued by direction of the Commissioner of Internal Revenue under Series 7, No. 7, Revised Supplement No. 2."

51	40	gal., green and black
----	----	-----------------------

Series of 1892

Portrait of Woodbury.

A, green paper. B, blue paper. C, light green paper.

			A	B	C
52	5	gal., green and black	x	x	
53	10	" " " "		x	
54	20	" " " "			x
55	30	" " " "			

					A	B	C
56	40	gal.,	green	and			
57	50	"	"	"		x	x
58	60	"	"	"			
59	70	"	"	"			
60	80	"	"	"			
61	90	"	"	"		x	
62	100	"	"	"			
63	110	"	"	"			
64	120	"	"	"			
65	130	"	"	"			

Those under B exist with dates "189-" and "190-."

Series of 1906

Portrait of Woodbury.

A, light blue paper. B, bright blue paper.

					A	B
66	5	gal.,	green	and		
67	10	"	"	"		x
68	20	"	"	"	x	
69	30	"	"	"		
70	40	"	"	"	x	x
71	50	"	"	"		
72	60	"	"	"		
73	70	"	"	"		
74	80	"	"	"		
75	90	"	"	"		
76	100	"	"	"		
77	110	"	"	"		
78	120	"	"	"		
79	130	"	"	"		

Series of 1909

Large number of value in place of portrait. Bright blue paper.

80	5	gal.,	black
81	10	"	"
82	20	"	"
83	30	"	"
84	40	"	"
85	50	"	"
86	60	"	"
87	70	"	"
88	80	"	"
89	90	"	"
90	100	"	"
91	110	"	"
92	120	"	"
93	130	"	"

WHOLESALE LIQUOR DEALER STAMPS

1868

Mercury at left. No value indicated.

A, white wove paper. B, white silk paper.

		A	B
1	(25c) black	x	x

Series of 1871

Soaring Eagle. Value in corners of border.

A, white silk paper. B, violet silk paper.

		A	B
2	(25c) red and black		x

1872. First Series

Eagle. Act of June 6, 1872. Violet silk paper. No value indicated.

3 (25c) red and black

4 (10c) green " "

Series of 1875

Eagle. Green silk paper. No value indicated.

5 (10c) green and black

Series of 1876

Eagle. Green border with large numerals of value in center in green.
Green silk paper.

6	5 gal., green and black
7	10 " " " "
8	20 " " " "
9	30 " " " "
10	40 " " " "
11	50 " " " "
12	60 " " " "
13	70 " " " "
14	80 " " " "
15	90 " " " "
16	100 " " " "
17	110 " " " "
18	120 " " " "
19	130 " " " "

All Wholesale Liquor Dealers' stamps after this date were sold at 10 cents each regardless of the number of gallons.

Series of 1878

Portrait of Scott.

A, green silk paper.

B, green watermarked paper.

C, gray watermarked paper.

D, blue watermarked paper.

E, pale green watermarked paper.

F, light blue watermarked paper.

G, bright blue watermarked paper.

		A	B	C	D	E	F	G
20	5 gal., green and black	x	x		x		x	
21	10 " " " "	x	x	x	x			x
22	20 " " " "	x			x			
23	30 " " " "				x			
24	40 " " " "				x	x	x	
25	50 " " " "							
26	60 " " " "							
27	70 " " " "							
28	80 " " " "							
29	90 " " " "							

					A	B	C	D	E	F	G
30	100	gal.,	green	and	black						
31	110	"	"	"	"						
32	120	"	"	"	"						
33	130	"	"	"	"						

Those under A, B and C have date line "18—." D has date "18—
also "190—." In E, F and G the date line is "190."

Series of 1910

Figures of value at left. Bright blue paper.

34	5	gal.,	black
35	10	"	"
36	20	"	"
37	30	"	"
38	40	"	"
39	50	"	"
40	130	"	"

DISTILLERY WAREHOUSE STAMPS

1868

Harvest scene. No value indicated.

A, white wove paper. B, white silk paper.

		A	B
1	(25c) black	x	x

Series of 1871

Treasury Building. Value at sides in frame.

2 25c, red and black

1872. First Series

Treasury Building. No value indicated.

A, white silk paper. B, violet silk paper. C, green silk paper.

		A	B	C
3	(25c) red and black	x	x	
4	(10c) green " "		x	x

Series of 1875

Woman and shield in center. No value indicated. Green silk paper.

5 (10c) green and black

We have seen this stamp with black Z before control number, also Y.

Series of 1878

Portrait of Taylor. No value indicated. Size 142 x 82 mm.

A, green silk paper. B, green watermarked paper.

		A	B
6	(10c), green and black	x	x

Same general design, but size reduced to 84 x 75 mm. No value indicated.

A, green watermarked paper.

B, gray watermarked paper.

C, blue watermarked paper.

D, pale green watermarked paper.

E, light blue watermarked paper.

F, bright blue watermarked paper.

		A	B	C	D	E	F
7	(10c), green and black	x		x			

Series of 1910

Bright blue paper.

8 (10c), —?

SPECIAL BONDED WAREHOUSE STAMPS FOR GRAPE BRANDY

Series of 1877

Woman with bunch of grapes in center. No value indicated.

Green silk paper.

1 (10c), green and black

Series of 1878

River and bridge view. No value indicated.

A, green silk paper.

B, green watermarked paper.

2 (10c), green and black

A	B
x	x

SPECIAL BONDED WAREHOUSE STAMPS FOR RE-WAREHOUSING GRAPE BRANDY

Series of 1877

Woman with bunch of grapes at right. Green silk paper. No value indicated.

1 (10c), green and black

RE-WAREHOUSING STAMPS

Series of 1890

We have never seen this stamp.

1 ? ?

Series of 1910

We have never seen this stamp.

2 ? ?

SPECIAL BONDED WAREHOUSE STAMPS

Series of 1889

We have never seen this stamp.

2 ? ?

Series of 1890

We have never seen this stamp.

2 ? ?

Series of 1910

We have never seen this stamp.

3 ? ?

SPECIAL STAMPS FOR BRANDY DISTILLED FROM APPLES, PEACHES, OR GRAPES, EXCLUSIVELY

Series of 1871

Portrait of General Thomas. White silk paper.

1	10	gal., red and black
2	20	" " " "
3	30	" " " "
4	40	" " " "
5	50	" " " "
6	60	" " " "

7	70	gal.,	red	and	black
8	80	"	"	"	"
9	90	"	"	"	"
10	100	"	"	"	"
11	110	"	"	"	"
12	120	"	"	"	"
13	130	"	"	"	"

WINE STAMPS

1872. First Series

Head in center. Violet silk paper, perforated.

- 1 1 pint, black, Sherman
- 2 1 quart, " Grant

IMPORTED WINE AND MALT LIQUOR STAMPS

Series of 1891

Vessel. No value indicated. White paper.

- 1 (10c), red
- Date lines exist "189—," "19—," and "190—."

Series of 1910

Same design. White paper.

- 2 (10c), red

FORTIFIED SWEET WINE STAMPS

Series of 1891

We have never seen this stamp.

- 1 ? ?

TRANSFER OF GRAPE BRANDY STAMPS

Series of 1891

We have never seen this stamp.

- 1 ? ?

Series of 1894

We have never seen this stamp.

- 2 ? ?

FORTIFIED WINE STAMPS FOR EXPORTATION

Series of 1891

We have never seen this stamp.

- 1 ? ?

EXPORTED FERMENTED LIQUOR STAMPS

Series of 1891

Large rectangular stamp. Woman seated in center. Coupons at left.
No value.

- 1 (—) black or green

DENATURATED ALCOHOL STAMPS

Series of 1907

Woman at left. White watermarked paper.

- 1 5 gal., carmine
- 2 10 " "

3	20	gal.,	carmine
4	30	"	"
5	40	"	"
6	50	"	"
7	60	"	"
8	70	"	"
9	80	"	"
10	90	"	"
11	100	"	"
12	110	"	"
13	120	"	"
14	130	"	"

GENERAL BONDED WAREHOUSE STAMPS

Series of 1890

We have never seen this stamp.

1 ? ?

Series of 1894

We have never seen this stamp.

2 ? ?

TRANSFER FOR GENERAL BONDED WAREHOUSE STAMPS

Series of 1894

We have never seen this stamp.

1 ? ?

RE-TRANSFER FOR GENERAL BONDED WAREHOUSE STAMPS

Series of 1894

We have never seen this stamp.

1 ? ?

CIGARETTE STAMPS

SMALL RECTANGULAR STAMPS

Before 1868 cigarettes were stamped the same as cigars with the Inspectors' stamps. The \$3.00 per M., Inspectors' stamps for cigars were used principally on cigarettes.

Although in 1868 there were two rates of tax on cigarettes (those weighing less than 3 pounds per M. and those weighing over 3 pounds per M.) no special stamps were issued for the large cigarettes until 1891, the regular cigar stamps being used as the tax was the same.

Series of 1879

Portrait of Clinton. Green watermarked paper, rouletted.

1 10 cigarettes, black

2 20 " "

Portrait of Clinton is on all small cigarette stamps.

1883. Provisional Issue

Preceding issue surcharged vertically in red, "Act of March 3, 1883" in three lines, reading up. Green paper, rouletted.

3 10 cigars, black

4 20 " "

Series of 1883

A, green paper, perforated.
B, green paper, rouletted
C, blue paper, rouletted

		A	B	C
5	10 cigarettes, black	x	x	x
6	20 " "		x	x

Series of 1891

Tax \$3.00 per M. Green paper, rouletted.

7 10 cigarettes, green
8 20 " "

Series of 1893

A, light blue paper. B, dark blue paper.

		A	B
9	10 cigarettes, blue	x	x
10	20 " "	x	x

1897. Provisional Issue

Preceding issue surcharged in red, "Issued under Act of July, 1897"
in two lines, reading up.

A, Space between the two lines of surcharge, 7 mm., light blue paper.
B, Space between the two lines of surcharge, 7 mm., dark blue paper.
C, Space between the two lines of surcharge, 12 mm., light blue paper.
D, Space between the two lines of surcharge, 12 mm., dark blue paper.

		A	B	C	D
11	10 cigarettes, blue (on No. 9)	x	x	x	x
12	20 " " (" No. 10)			x	x

Series of 1897

Dark blue paper, rouletted.

13 10 cigarettes, red
14 20 " "

1898. Provisional Issue

The issues of 1891-1897 Provisional and 1897 surcharged in various forms.

On 1891. Tax \$3.60 per M.

Surcharged in red in two lines, "SERIES OF 1898."

15 10 cigarettes, green (on No. 7)
16 20 " " (" No. 8)

Surcharged with rubber stamp in two lines, "SERIES OF 1898."

17 20 cigarettes, green (on No. 8)
Surcharged with rubber stamp in one vertical line reading up. "Series
of 1898" in violet.

18 20 cigarettes, green (on No. 8)

On 1897 Provisional

Tax \$1.50 per M. Vertical surcharge (rubber stamp) in violet "SERIES
OF 1898."

19 10 cigarettes, blue (on No. 11)

Vertical surcharge, (rubber stamp) in violet "Series of 1898."

A, reading up. B, reading down.

		A	B
20	10 cigarettes, blue (on No. 11D)	x	x

Vertical surcharge (rubber stamp) in two lines, violet, "SERIES 1898."

21 10 cigarettes, blue (on No. 11B)

Vertical surcharge (printed) in black.

A, reading up. B, reading down.

A B

22 10 cigarettes, blue (on No. 11D)

x x

Black surcharge (rubber stamp) reading down in two lines, "SERIES OF 1898."

23 10 cigarettes, red (on No. 13)

On 1897 Issue

Black surcharge (rubber stamp) in two lines, "SERIES 1898."

24 10 cigarettes, red (on No. 13)

Red brown surcharge (printed) in two lines reading down, "SERIES OF 1898, \$1.50 per M."

25 10 cigarettes, red (on No. 13)

26 20 " " (" No. 14)

Violet surcharge (rubber stamp). Series of 1898.

A, reading up. B, reading down.

A B

27 10 cigarettes, red (on No. 13)

x x

28 20 " " (" No. 14)

x x

Red surcharge (printed) in two lines at bottom of stamp, "SERIES OF 1898."

A, normal. B, inverted.

A B

29 10 cigarettes, red (on No. 13)

x x

30 20 " " (" No. 14)

x x

The 10 cigarettes A, exist with double surcharge.

Blue surcharge printed in two lines, "SERIES OF 1898."

31 10 cigarettes, red (on No. 13)

32 20 " " (" No. 14)

This surcharge was the work of the Bureau of Engraving and Printing, while all others were done by the various District Revenue Collectors.

On Nos. 31 and 32

The following stamps have the surcharge of the District Revenue Collector in addition to the surcharge of the Bureau of Engraving and Printing, hence they are known as double surcharges although both surcharges are different.

Red brown surcharge (printed), reading down, "SERIES OF 1898."

33 10 cigarettes, red (on No. 31)

Red brown surcharge (printed) reading down. \$1.50 per M.

34 10 cigarettes, red (on No. 31)

Red brown surcharge (printed) reading down, "SERIES OF 1898. \$1.50 per M."

35 10 cigarettes, red (on No. 31)

36 20 " " (" No. 32)

Black surcharge (printed), reading up, "SERIES OF 1898."

37 10 cigarettes, red (on No. 31):

Series of 1898

Tax \$1.50 per M. Dark blue paper, rouletted, also slot perforated.

38 10 cigarettes, red

39 20 " "

Tax \$3.60 per M. Slot perforated.

40 10 cigarettes, green

Series of 1901

Under this series a new rate of tax was made for cheap cigarettes which sold at less than \$2.00 per M. and weighed not over 3 pounds per M. of 54 cents per M.

Tax 54 cents per M.

A, dark blue paper. B, pale green paper. C, light blue paper. D, bright blue paper.

		A	B	C	D
41	10 cigarettes, blue	x			x
42	20 " "	x	x	x	x

Tax \$1.08 per M.

		A	B	C	D
43	10 cigarettes, green	x	x	x	x
44	20 " "	x		x	x

Series of 1902

Tax \$3.00 per M.

A, dark blue paper. B, pale green paper. C, light blue paper. D, bright blue paper.

		A	B	C	D
45	10 cigarettes, green	x	x	x	x
46	20 " "	x			

Series of 1910

Stamps of the Series of 1901, tax \$1.08 per M. Surcharged, "Tax \$1.25 per M., Act of Aug. 5, 1909." Bright blue paper.

47 10 cigarettes, green (on No. 43)

48 20 " " (" No. 44)

Stamps of Series of 1902 surcharged, "Tax \$3.60 per M. Act of Aug. 5, 1909."

10 cigarettes, green (on No. 45)

Series of 1910

Tax \$1.25 per M. Bright blue paper.

49	5 cigarettes, blue
50	8 " "
51	10 " "
52	15 " "
53	20 " "

Tax \$3.60 per M.

54	5 cigarettes, green
55	8 " "
56	10 " "
57	15 " "
58	20 " "

PORTO RICO

We have seen the following with surcharge "Porto Rico" in various styles of type: Nos. 15, 40, 41a, 42a, 42c, 42d, 43a, 43c, 43d, 44a, 45a, 45c, 52.

PHILIPPINES

We have seen the following with surcharge "Philippines" or "P. I." in various styles of type: Nos. 42d, 44d.

STRIP CIGARETTE STAMPS

1868

Head of woman in center. "Tax Paid" in left center oval. Imperforated.
A, white paper. B, violet silk paper.

1	500 cigarettes, black	A	B
		x	

1870

Same as last issue except left center oval is blank. Imperforated.
A, yellow mottled paper. B, violet silk paper

2	500 cigarettes, black	A	B
		x	x

1872. First Series

Portrait of Jefferson in oval. Act of July 20, 1868 as amended. Perforated, violet silk paper.

3	500 cigarettes, black
---	-----------------------

1875. Provisional Issue

Preceding issues surcharged, "Issued under Act of Mar. 3, 1875."

A, printed surcharge.

B, rubber stamp surcharge.

C, manuscript surcharge.

		A	B	C
4	500 cigarettes (on No. 1A)			
5	500 " (" No. 1B)			
6	500 " (" No. 2A)			
7	500 " (" No. 2B)			x
8	500 " (" No. 3)		x	

Series of 1875

Portrait of Seward in circle. Green silk paper.

A, perforated. B, rouletted.

9	500 cigarettes, black	A	B
		x	x

Series of 1878

Portrait of Clinton in oval.

A, violet silk paper, perforated.

B, green silk paper, perforated.

C, green watermarked paper, perforated.

D, green watermarked paper, rouletted.

		A	B	C	D
10	500 cigarettes, black	x	x	x	x

Portrait of Clinton is found on all cigarette stamps after 1878.

Series of 1879

Green watermarked paper, perforated.

11	50 cigarettes, black
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12	100 " "
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1883. Provisional Issue

Preceding issue surcharged in red, "Act of Mar. 3, 1883."

13	50 cigarettes, black (on No. 11)
----	----------------------------------

14	100 " " (" No. 12)
----	--------------------

Series of 1883

- A, green watermarked paper, perforated.
 B, gray watermarked paper, perforated.
 C, blue watermarked paper, perforated.
 D, blue watermarked paper, rouletted.

		A	B	C	D
15	50 cigarettes, black	x	x	x	x
16	100 " "	x	x	x	x

Series of 1891

- "Tax \$3.00 per M. Green watermarked paper, perforated.
 17 50 cigarettes, green
 18 100 " "

1897. Provisional Issue

Issue of 1883 surcharged in blue, "Issued under Act of July 1897." Blue watermarked paper.

A, perforated. B, rouletted.

		A	B
19	50 cigarettes, black (on No. 15)		x
20	100 " " (" No. 16)	x	x

Series of 1897

- Blue paper, rouletted.
 21 50 cigarettes, red
 22 100 " "

1898. Provisional Issue

On 1897 issue surcharged in blue, "Series of 1898."

23 50 cigarettes, red (on No. 21)

24 100 " " (" No. 22)

On 1891 issue surcharged, "Series of 1898" in red.

25 50 cigarettes, green (on No. 17)

26 100 " " (" No. 18)

Surcharged, "Series of 1898" in violet rubber stamp.

27 50 cigarettes, green (on No. 17)

28 100 " " (" No. 18)

Series of 1898

Tax \$1.50 per M.

29 50 cigarettes, red

Tax \$3.60 per M.

30 50 cigarettes, green

Series of 1901

Tax 54c per M.

A, dark blue paper. B, pale green paper. C, light blue paper.
 D, bright blue paper.

		A	B	C	D
31	50 cigarettes, blue	x			
32	100 " "	x			
	Tax \$1.08 per M.				
33	50 cigarettes, green	x	x	x	x
34	100 " "	x	x	x	x

Series of 1902

Tax \$3.00 per M.
A, dark blue paper. B, pale green paper. C, light blue paper.
D, bright blue paper.

		A	B	C	D
35	50 cigarettes, green	x		x	x
36	100 " "	x			x

1910. Provisional Issue

Issue of 1901 surcharged in red, "\$1.25 per M. Act of Aug. 5, 1909."
Bright blue paper, rouletted.

37	50 cigarettes, green	(on No. 33D)
38	100 " "	(" No. 34D)

Series of 1910

Tax \$1.25 per M. Bright blue paper, slot perforated.

39	50 cigarettes, blue
40	100 " "

Tax \$3.60 per M.

41	50 cigarettes, green
42	100 " "

Philippines

We have seen the following surcharged "Philippine Islands:" No. 37, 38

CUSTOMS CIGARETTE STAMPS

Small Rectangular Stamps

1879

Ship in center. Imprint of Bureau of Engraving and Printing. White paper.

A, imperforated. B, perforated. C, rouletted. D, slot perforated.

		A	B	C	D
1	10 cigarettes, black	x	x	x	x
2	20 " "	x	x	x	

Series of 1903

3	10 cigarettes, black
4	20 " "

Series of 1910

5	(no value) black
---	------------------

1910. Provisional Issue

The Customs stamps for Cigars of 1910 without value, surcharged, "Cigarettes" in rubber stamp, with value.

6	400 cigarettes, black
7	500 " "

The above two stamps are also surcharged, "Seized."

Series of 1910

Type set border. Inscriptions, "Imported Cigarettes. U. S. Customs."
White paper.

8	— black
---	---------

STRIP CUSTOMS CIGARETTE STAMPS

1879

Vessel in center. "Customs" at right with, "United States of America" on each letter. White paper.

A, imperforated. B, slot perforated.

		A	B
1	50 cigarettes, black	x	
2	100 " "	x	x

We have seen No. 2 with rubber stamp surcharge, "S," also with word "Seized." These were placed on packages seized at Custom Houses.

Series of 1903

White wove paper, slot perforated.

3	50 cigarettes, black
4	100 " "

Nos. 3 and 4 have been seen with "S" surcharge. See note under 1879 issue.

Series of 1910

5	(no value)
---	------------

SNUFF STAMPS

There were no special stamps for snuff until the latter part of 1870. Prior to that time the tobacco stamps of Class 32 cents were used for snuff.

SMALL SNUFF STAMPS

1870. Class 32 cents

One ounce has head of female in large figure 1. The two ounce has outlined profile of Lincoln repeated several times in engine turned work. Imperforated.

A, white paper. B, violet silk paper.

		A	B
1	1 oz. black, Head of female	x	x
2	2 oz. " Lincoln, stars	x	
3	2 oz. " Lincoln, U. S. Int. Rev.		x

No. 2 has 13 stars on one of the profiles of Lincoln while No. 3 has "U. S. Int. Rev." in place of the stars.

1872. First Series

Tax 32c. Portraits in center. Act of June 6, 1872. Imperforated.

A, violet silk paper. B, green silk paper.

		A	B
4	$\frac{1}{2}$ oz. black, Jefferson	x	
5	1 oz. " Washington	x	x
6	2 oz. " Hancock	x	x

Series of 1875

Tax 32c. Various portraits. "Series of 1875." Green silk paper, imperforated.

7	$\frac{1}{2}$ oz. black, Sherman
8	1 oz. " Dawes
9	2 oz. " woman seated
10	$\frac{1}{2}$ oz. " Monroe
11	1 oz. " Madison

Series of 1878

Tax 32c. Portrait of Seward. Imperforated.

A, green silk paper. B, violet silk paper. C, green watermarked paper.

		A	B	C
12	$\frac{1}{2}$ oz. black		x	x
13	1 oz. "		x	x
14	2 oz. "	x	x	x

All snuff stamps after this date have the portrait of Seward.

1879. Provisional Issue

Tax 16c. Previous issue surcharged in red. "Issued under Act of Congress Mar. 1, 1879."

		A	B	C
15	$\frac{1}{2}$ oz. black (on No. 12)			x
16	1 oz. " (" No. 13)			x
17	2 oz. " (" No. 14)		x	x

Series of 1879

Green watermarked paper. Imperforated.

18	$\frac{1}{2}$ oz. black
19	1 oz. "
20	2 oz. "
21	3 oz. "

1883. Provisional Issue

Tax 8c. Previous issue surcharged in red "Act of March 3, 1883." Imperforated.

22	$\frac{1}{2}$ oz. black
23	1 oz. "
24	2 oz. "
25	3 oz. "

Series of 1883

Imperforated.

A, green watermarked paper.

B, gray watermarked paper.

		A	B
26	$\frac{1}{2}$ oz. black	x	
27	1 oz. "	x	x
28	2 oz. "	x	x
29	3 oz. "	x	

1890. Provisional Issue

Tax 6c per lb. Previous issue surcharged in red "Act of October 1st, 1890."

30	$\frac{1}{2}$ oz. black
31	1 oz. "
32	2 oz. "
33	3 oz. "

Series of 1891

A, green watermarked paper, imperforated.

B, blue watermarked paper, imperforated.

C, blue watermarked paper, rouletted.

		A	B	C
34	$\frac{1}{2}$ oz. black	x		
35	1 oz. "	x	x	x
36	2 oz. "	x	x	x
37	3 oz. "	x	x	x

1898. Provisional Issue

Tax 12c per lb. Previous issue surcharged "Series of 1898" on all values and on the 2 oz. and 3 oz. new values are surcharged.

A, green watermarked paper, imperforated rubber stamp surcharge.

B, blue watermarked paper, imperforated, printed surcharge.

C, blue watermarked paper, rouletted, printed surcharge.

D, blue watermarked paper, rouletted, rubber stamp surcharge.

		A	B	C	D
38	$\frac{1}{2}$ oz. black (on No. 34)	x			
39	1 oz. " (" No. 35)			x	x
40	$1\frac{2}{3}$ oz. or 2 oz. " (" No. 36)	x		x	
41	$2\frac{1}{2}$ oz. or 3 oz. " (" No. 37)			x	

The rubber stamp surcharges exist inverted and double.

Series of 1898

Blue watermarked paper, rouletted, also slot perforated.

42	$\frac{1}{2}$ oz. black
43	1 oz. "
44	$1\frac{2}{3}$ oz. "
45	$2\frac{1}{2}$ oz. "

1902. Provisional Issue

Tax 6c per lb. Previous issue surcharged in red "Series of 1902."

46	$\frac{1}{2}$ oz. black
47	$2\frac{1}{2}$ oz. "

Series of 1902

A, dark blue watermarked paper.

B, light green watermarked paper.

C, light blue watermarked paper.

D, bright blue watermarked paper.

		A	B	C	D
48	$\frac{1}{2}$ oz. black	x			x
49	1 oz. "	x	x	x	x
50	$1\frac{2}{3}$ oz. "	x	x	x	x
51	2 oz. "	x		x	
52	$2\frac{1}{2}$ oz. "	x	x	x	x
53	3 oz. "	x	x	x	x

Series of 1910

Tax 8c per lb. Bright blue watermarked paper, rouletted and slot perforated.

54	$\frac{1}{2}$ oz.
55	$\frac{3}{4}$ oz.
56	1 oz.
57	$1\frac{1}{4}$ oz.
58	$1\frac{3}{4}$ oz.
59	$1\frac{3}{4}$ oz.
60	2 oz.
61	$2\frac{1}{4}$ oz.

- 62 $2\frac{1}{2}$ oz.
 63 $2\frac{3}{4}$ oz.
 64 3 oz.

STRIP SNUFF STAMPS

Series of 1871

Class 32c. Violet paper with green net-work background.

- 1 6 oz. black and green, Head of Taylor

1872. Provisional Issue

Tobacco stamp of 1870, class 32c, surcharged in red, "Issued under Act of Congress. Approved June 6, 1872. For Snuff." Violet silk paper.

- 2 4 oz. black (on Tobacco No. 22)
 3 8 oz. " (" " No. 24)
 4 16 oz. " (" " No. 25)

1872. First Series

Act of June 6, 1872.

A, violet silk paper. B, green silk paper.

- | | | A | B |
|---|---------------------------|---|---|
| 5 | 4 oz. black, Woman seated | x | |
| 6 | 6 oz. " Taylor | x | |
| 7 | 8 oz. " Steamship | x | |
| 8 | 16 oz. " Steamer | x | |

Series of 1875

Green silk paper.

A, imperforated. B, perforated. C, rouletted.

- | | | A | B | C |
|----|-----------------------|---|---|---|
| 9 | 4 oz. black, Boutwell | | x | |
| 10 | 6 oz. " Sheridan | x | x | x |
| 11 | 8 oz. " Rawlins | | x | |
| 12 | 16 oz. " Cartier | x | | |
| 13 | 4 oz. " Adams | | x | |
| 14 | 6 oz. " Stevens | | x | |
| 15 | 16 oz. " Jackson | x | | |

Series of 1878

Perforated.

A, violet silk paper. B, green silk paper. C, green watermarked paper.

- | | | A | B | C |
|----|---------------------|---|---|---|
| 16 | 4 oz. black, Seward | x | | |
| 17 | 6 oz. " Seward | x | | |
| 18 | 8 oz. " Seward | x | | |
| 19 | 16 oz. " Seward | x | x | |

All snuff stamps after this date have portrait of Seward.

1879. Provisional Issue

Previous issue surcharged in red. "Issued under Act of Mar. 1, 1879. 16c per lb."

- | | | A | B | C |
|----|-------------------------|---|---|---|
| 20 | 4 oz. black (on No. 16) | x | | x |
| 21 | 6 oz. " (" No. 17) | | | x |
| 22 | 8 oz. " (" No. 18) | x | x | x |
| 23 | 16 oz. " (" No. 19) | x | x | |

Series of 1879

Perforated.

A, violet silk paper. B, green watermarked paper.

		A	B
24	4 oz. black		x
25	6 oz. "		x
26	8 oz. "		x
27	16 oz. "	x	x

1883. Provisional Issue

Previous issue surcharged "Act of March 3, 1883."

		A	B
28	4 oz. black (on No. 24)		x
29	6 oz. " (" No. 25)		x
30	8 oz. " (" No. 26)		x
31	16 oz. " (" No. 27)		x

Series of 1883

Perforated.

A, green watermarked paper. B, gray watermarked paper. C, blue watermarked paper.

		A	B	C
32	4 oz. black	x		
33	6 oz. "			x
34	8 oz. "	x	x	
35	16 oz. "	x	x	

1890. Provisional Issue

Previous issue surcharged "Act of October 1, 1890" in red.

		A	B	C
36	4 oz. black (on No. 32)			x
37	6 oz. " (" No. 33)			x
38	8 oz. " (" No. 34)	x		
39	16 oz. " (" No. 35)	x		

Series of 1891

A, green watermarked paper, perforated.

B, green watermarked paper, rouletted.

C, blue watermarked paper, rouletted.

		A	B	C
40	4 oz. black	x	x	x
41	6 oz. "	x	x	x
42	8 oz. "	x	x	x
43	16 oz. "	x	x	x

1898. Provisional Issue

Previous issue surcharged "Series of 1898" on all values and on the 4 oz. the value is changed to 3½ oz.

A, red printed surcharge. B, rubber stamp surcharge.

		A	B
44	3½ on 4 oz. black (on No. 40)	x	x
45	6 oz. " (" No. 41)	x	
46	8 oz. " (" No. 42)	x	x
47	16 oz. " (" No. 43)	x	x

Series of 1898

Dark blue paper, rouletted and slot perforated.

- 48 3½ oz. black
 49 6 oz. "
 50 8 oz. "
 51 16 oz. "

1902. Provisional Issue

Previous issue surcharged "Series of 1902."

- 52 8 oz. black (on No. 50)
 53 16 oz. " (" No. 51)

Series of 1902

- A, dark blue watermarked paper.
 B, light green watermarked paper.
 C, light blue watermarked paper.
 D, bright blue watermarked paper.

	A	B	C	D
54 3½ oz. black	x			
55 4 oz. "	x			
56 6 oz. "	x	x	x	x
57 8 oz. "	x		x	
58 16 oz. "	x	x	x	x

Series of 1910

Bright blue paper.

- 59 3½ oz. black
 60 3½ oz. "
 61 3¾ oz. "
 62 4 oz. "
 63 6 oz. "
 64 7 oz. "
 65 8 oz. "
 66 10 oz. "
 67 12 oz. "
 68 14 oz. "
 69 16 oz. "

SNUFF STAMPS (SQUARE)

1870

Tobacco stamps of 1870 surcharged "For snuff."

- 1 ½ lb. black (on Tobacco No. 13)
 2 1 lb. " (" " No. 14)
 3 2 lb. " (" " No. 15)
 4 ½ lb. black (on Tobacco No. 25)
 5 1 lb. " (" " No. 26)
 6 2 lb. " (" " No. 27)
 7 3 lb. " (" " No. 28)
 8 5 lb. " (" " No. 29)
 10 ½ lb. " (" " No. 37)
 11 1 lb. " (" " No. 38)
 12 2 lb. " (" " No. 39)
 13 3 lb. " (" " No. 40)
 14 5 lb. " (" " No. 41)

We have seen none of the above stamps but we find them mentioned in several old lists and publications and assume they exist.

1871

Tobacco stamps of 1871 surcharged "For Snuff."

15	$\frac{1}{2}$ lb.	black and green	(on Tobacco No. 49)
16	1 lb.	" " "	(" " No. 50)
17	2 lb.	" " "	(" " No. 51)
18	3 lb.	" " "	(" " No. 52)
19	5 lb.	" " "	(" " No. 53)

1872. Provisional Issue

Tobacco stamps of 1871 surcharged "Issued under Act of Congress approved June 6, 1872. For Snuff."

20	10 lb.	black and green	(on Tobacco No. 54)
21	20 lb.	" " "	(" " No. 56)

1872. First Series

Special design prepared for snuff.

A, violet silk paper. B, green silk paper.

			A	B
22	$\frac{1}{2}$ lb.	black, Eagle and Shield	x	
23	1 lb.	" Female with sheaf	x	x
24	2 lb.	" Female with fasces	x	
25	3 lb.	" Washington	x	x
26	5 lb.	" Girls sewing	x	x
27	10 lb.	" Belknap	x	
28	20 lb.	" Boutwell	x	

Series of 1875

Two females, boxes, barrels, etc. Black center with green border. Green silk paper.

29	$\frac{1}{2}$ lb.	black and green
30	1 lb.	" " "
31	2 lb.	" " "
32	3 lb.	" " "
33	5 lb.	" " "
34	10 lb.	" " "
35	20 lb.	" " "

Series of 1878

The five low values have portrait of Bainbridge and the two high values the portrait of Hamilton. All issues of snuff stamps after this date have the portraits as above.

A, green silk paper. B, green watermarked paper.

			A	B
36	$\frac{1}{2}$ lb.	black and green	x	x
37	1 lb.	" " "	x	x
38	2 lb.	" " "	x	x
39	3 lb.	" " "	x	x
40	5 lb.	" " "	x	x
41	10 lb.	" " "		
42	20 lb.	" " "		

1879. Provisional Issue

Previous issue surcharged "Issued under Act March 1, 1879. Tax 16c per lb."

			A	B
43	$\frac{1}{2}$ lb.	black and green (on No. 36)	x	x
44	1 lb.	" " " (" No. 37)	x	x

					A	B
45	2	lb.	black and green	(on No. 38)	x	x
46	3	lb.	" " "	(" No. 39)	x	x
47	5	lb.	" " "	(" No. 40)	x	x
48	10	lb.	" " "	(" No. 41)		
49	20	lb.	" " "	(" No. 42)		

Series of 1879

A, green silk paper. B, green watermarked paper.

					A	B
50	$\frac{1}{2}$	lb.	black and green			x
51	1	lb.	" " "			x
52	2	lb.	" " "			x
53	3	lb.	" " "			x
54	4	lb.	" " "			
55	5	lb.	" " "			x
56	10	lb.	" " "		x	
57	20	lb.	" " "			x

1883. Provisional Issue

Previous issue surcharged "Act of March 3, 1883."

					A	B
58	$\frac{1}{2}$	lb.	black and green	(on No. 50)		x
59	1	lb.	" " "	(" No. 51)		x
60	2	lb.	" " "	(" No. 52)		x
61	3	lb.	" " "	(" No. 53)		x
62	4	lb.	" " "	(" No. 54)		
63	5	lb.	" " "	(" No. 55)		x
64	10	lb.	" " "	(" No. 56)		x
65	20	lb.	" " "	(" No. 57)		

Series of 1883

A, green watermarked paper. B, blue watermarked paper.

					A	B
66	$\frac{1}{2}$	lb.	black and green			x
67	1	lb.	" " "			x
68	2	lb.	" " "			x
69	3	lb.	" " "			x
70	4	lb.	" " "			
71	5	lb.	" " "			x
72	10	lb.	" " "			x
73	20	lb.	" " "			x

1890. Provisional Issue

Previous issue surcharged "Act of October 1, 1890."

					A	B
74	$\frac{1}{2}$	lb.	black and green	(on No. 66)		
75	1	lb.	" " "	(" No. 67)		
76	2	lb.	" " "	(" No. 68)		
77	3	lb.	" " "	(" No. 69)		
78	4	lb.	" " "	(" No. 70)		
79	5	lb.	" " "	(" No. 71)		x
80	10	lb.	" " "	(" No. 72)		
81	20	lb.	" " "	(" No. 73)		

Series of 1891

A, green watermarked paper. B, blue watermarked paper.

					A	B
82	$\frac{1}{2}$	lb.	black and green			x
83	1	lb.	" " "		x	x
84	2	lb.	" " "		x	x
85	3	lb.	" " "			
86	$\frac{1}{4}$	lb.	" " "			
87	5	lb.	" " "		x	
88	10	lb.	" " "			x
89	20	lb.	" " "			

1898. Provisional Issue

Previous issue surcharged "Series of 1898."

					A	B
90	$\frac{1}{2}$	lb.	black and green (on No. 82)			x
91	1	lb.	" " " (" No. 83)			x
92	2	lb.	" " " (" No. 84)			x
93	3	lb.	" " " (" No. 85)			
94	$\frac{1}{4}$	lb.	" " " (" No. 86)			
95	5	lb.	" " " (" No. 87)			x
96	10	lb.	" " " (" No. 88)			x
97	20	lb.	" " " (" No. 89)			

Series of 1898

Dark blue watermarked paper.

98	$\frac{1}{2}$	lb.	black and green	
99	1	lb.	" " "	
100	2	lb.	" " "	
101	3	lb.	" " "	
102	$\frac{1}{4}$	lb.	" " "	
103	5	lb.	" " "	
104	10	lb.	" " "	
105	20	lb.	" " "	

It is likely that these exist with date lines 189 and 190. All that we have seen have 190.

1902. Provisional Issue

Previous issue surcharged "Series of 1902."

106	1	lb.	black and green (on No. 99)	
107	2	lb.	" " " (" No. 100)	
108	3	lb.	" " " (" No. 101)	
109	$\frac{1}{4}$	lb.	" " " (" No. 102)	
110	10	lb.	" " " (" No. 104)	
111	20	lb.	" " " (" No. 105)	

Series of 1902

A, dark blue paper. B, light blue paper. C, bright blue paper.

					A	B	C
112	$\frac{1}{2}$	lb.	black and green		x		
113	1	lb.	" " "		x	x	x
114	2	lb.	" " "		x	x	x
115	3	lb.	" " "		x	x	
116	$\frac{1}{4}$	lb.	" " "				
117	5	lb.	" " "		x	x	x
118	10	lb.	" " "				
119	20	lb.	" " "				

Series of 1910

With this issue the design has been entirely changed and instead of portrait of Seward there is a tobacco plant. The stamp is printed in one color on bright blue paper.

120	$\frac{1}{2}$ lb.	black
121	1 lb.	"
122	2 lb.	"
123	3 lb.	"
124	4 lb.	"
125	5 lb.	"
126	10 lb.	"
127	20 lb.	"

EXPORTATION OF TOBACCO STAMPS

1868

Large oval design with steamship at sea. Inscription "For Exportation. Manufactured Tobacco." No value. White paper.

1 (—) black, Steamship

1869

Large engine turned stamp with portrait of Peabody. Same inscription. No value.

A, white paper. B, violet silk paper. C, orange mottled paper.

2 (—) black, Peabody

1872. Provisional

Previous issue surcharged "Act of Congress Approved June 6, 1872."

3 (—) black, Peabody

1872. First Series

Head of Columbia. Act of June 6, 1872.

A, violet silk paper. B, green silk paper.

4 (—) black, Columbia

Series of 1875

Two women with barrels and boxes. Green silk paper.

5 (—) black

Series of 1878

Portrait of Jackson. Inscription, "Tobacco and Snuff. For Immediate Exportation."

A, green silk paper. B, green watermarked paper.

6 (—) black, Jackson

Series of 1883

A, green watermarked paper.

B, blue watermarked paper.

7 (—) black, Jackson

The above stamp is still in use and may have been issued in all the several shades of blue that have been used since 1883, also the 1883 gray and the 1902 light green, but we have not seen them.

SQUARE TOBACCO STAMPS

1868. Class 32 cents

Size about 71 x 45 mm. Circle in center containing views. Imprint of Continental Bank Note Co. White wove paper, imperforated.

1	$\frac{1}{2}$ lb.	black,	Negro fastening a bale
2	1 lb.	"	Farmer smoking
3	2 lb.	"	Two sailors talking
4	3 lb.	"	Planter on horseback
5	5 lb.	"	Negro hoeing tobacco
6	10 lb.	brown	Indian smoking
7	20 lb.	green,	Girl carrying fruit
8	21 lb.	black,	Mechanic smoking
9	40 lb.	"	Cooper making barrel
10	50 lb.	green,	Hunter resting
11	60 lb.	black,	Driver and horse resting
12	100 lb.	green,	Old man whittling

Essays of a 20 and a 100 lb. stamp exist with view of tobacco plants in center circle.

1869. Class 32 cents

Size of the low values up to and including the 5 lb. about 114 x 58 mm., and values above 5 lb. about 161 x 67 mm. Imprint "Engraved and Printed at the Treasury Department." The 10 lb. stamp and all higher denominations have a series of horizontal yellow and green parallel lines across the stamp. Thin white wove paper.

13	$\frac{1}{2}$ lb.	black,	Steamship
14	1 lb.	"	Ship of War
15	2 lb.	"	Commerce
16	3 lb.	"	Turk smoking
17	5 lb.	"	Soldier resting
18	10 lb.	"	Sailor
19	15 lb.	"	Eagle
20	20 lb.	"	Justice
21	21 lb.	"	Woman with scroll
22	22 lb.	"	Woman with caduceus
23	40 lb.	"	Sherman
24	60 lb.	"	Grant

The 15 lb. has nine 1 lb. coupons at left. We have seen the high values without parallel lines, with the green lines missing, and with lines of the pinkish shade instead of orange. It is believed that all of these varieties are due to some chemical or atmospherical action and that the lines were on all the stamps when originally issued.

1869. Class 32 cents

Same design as previous issue except the entire ground of stamp is covered with network of fine colored lines. White wove paper.

25	$\frac{1}{2}$ lb.	black,	pink network
26	1 lb.	"	orange "
27	2 lb.	"	blue "
28	3 lb.	"	green "
29	5 lb.	"	red-brown "

1870. Class 32 cents

Same design as high values of the 1869 issue but on white silk paper watermarked "I. R."

30	10 lb.
31	15 lb.
32	20 lb.
33	21 lb.
34	22 lb.
35	40 lb.
36	60 lb.

We have not seen all values on this paper but presume they exist. The remarks under first set of 1869 apply also to this set.

1870. Class 32 cents

Same design as preceding issues without network or parallel lines, but instead have horizontal colored wavy lines across lower part of stamp. White silk paper, watermarked "I. R."

A, yellow wavy lines.

B, violet wavy lines.

C, green and yellow wavy lines.

		A	B	C
37	$\frac{1}{2}$ lb. black		x	
38	1 lb. "		x	
39	2 lb. "		x	
40	3 lb. "		x	
41	5 lb. "		x	
42	10 lb. "	x		
43	15 lb. "			
44	20 lb. "			
45	21 lb. "	x		
46	22 lb. "			
47	40 lb. "			x
48	60 lb. "			x

These stamps exist with the lines removed the same as the 1869 issue. The 15 lb. stamp has nine 1 lb. coupons.

Series of 1871. Class 32 cents

Green border with imprint of Continental Bank Note Co. Central design in black with imprint of Bureau of Engraving and Printing. Violet silk paper.

49	$\frac{1}{2}$ lb.	green and black,	Hamilton
50	1 lb.	" "	Delano
51	2 lb.	" "	River steamer
52	3 lb.	" "	Female
53	5 lb.	" "	Lincoln
54	10 lb.	" "	Farmer, type I
54a	10 lb.	" "	Farmer, type II
55	20 lb.	" "	Sailor
56	20 lb.	" "	Washington
57	21 lb.	" "	Richardson
58	22 lb.	" "	Grant
59	40 lb.	" "	Mechanic
60	60 lb.	" "	McCullough

Type I wording in upper border reads, "One Dollar and Twenty Cents."

Type II wording in upper border reads, "Ten Pounds 10 Ten Pounds."

1872. Provisional Issue

Tax 20c per lb. Issues of 1870 and 1871 surcharged "Issued under Act of Congress approved June 6, 1872"

* On 1870 Issue

A, yellow wavy lines.

B, violet wavy lines.

A B

61 $\frac{1}{2}$ lb. black (on No. 37)

62 1 lb. " (" No. 38)

63 2 lb. " (" No. 39)

64 3 lb. " (" No. 40)

65 5 lb. " (" No. 41)

We know of the existence of none of this set, but they were listed as being seen by the early collectors and we presume they do exist.

On 1871

A, manuscript surcharge.

B, black printed surcharge.

C, red printed surcharge.

A B C

66 $\frac{1}{2}$ lb. (on No. 49)

67 1 lb. (" No. 50)

68 2 lb. (" No. 51)

69 3 lb. (" No. 52)

70 5 lb. (" No. 53)

71 10 lb. (" No. 54)

71a 10 lb. (" No. 54a)

72 15 lb. (" No. 55)

73 20 lb. (" No. 56)

74 21 lb. (" No. 57)

75 22 lb. (" No. 58)

76 40 lb. (" No. 59)

77 60 lb. (" No. 60)

x

x

x

x

x

x

x

x

x

x

x

x

x

1872. First Series

Similar to 1871 issue with inscription "Act of June 6th, 1872." "First Series."

A, violet silk paper.

B, green silk paper.

A B

78 $\frac{1}{2}$ lb. green and black, Hamilton

79 1 lb. " " " Delano

80 2 lb. " " " River steamer

81 3 lb. " " " Female

82 5 lb. " " " Lincoln

83 10 lb. " " " Farmer

84 15 lb. " " " Sailor

85 20 lb. " " " Washington

86 21 lb. " " " Richardson

87 22 lb. " " " Grant

88 40 lb. " " " Mechanic

89 60 lb. " " " McCullough

x

x

x

x

x

x

x

x

x

x

x

x

15 lb. has nine 1 lb. coupons. The 60 lb. has McCullough's portrait at lower left corner. Two sizes of type have been used for the words "Patented Nov. 24, 1868" under the control number. The 15 lb. and 40 lb. have been seen in both sizes.

Series of 1874

Same general design as No. 89 except McCullough's portrait is at upper left corner and in place of "First Series" is "Series of 1874." Green silk paper.

90 60 lb. green and black, McCullough

Series of 1875

Two females with scroll on which is inscribed "U. S. Inter. Rev. Law." These stamps were issued under the tax of 20c per lb. and do not contain the date of the act. Green silk paper.

91 10 lb. green and black

92 21 lb. " " "

93 40 lb. " " "

1875. Provisional Issue

Stamps of 1872, 1874 and 1875 issues surcharged "Issued under Act of March 3d, 1875."

On 1872 Issue

A, manuscript surcharge, violet silk paper.

B, manuscript surcharge, green silk paper.

C, rubber stamp surcharge, violet silk paper.

D, rubber stamp surcharge, green silk paper.

			A	B	C	D
94	$\frac{1}{2}$ lb.	(on No. 78)				
95	1 lb.	(" No. 79)			x	
96	2 lb.	(" No. 80)				
97	3 lb.	(" No. 81)				
98	5 lb.	(" No. 82)				
99	10 lb.	(" No. 83)				
100	15 lb.	(" No. 84)				
101	20 lb.	(" No. 85)			x	x
102	21 lb.	(" No. 86)				
103	22 lb.	(" No. 87)				
104	40 lb.	(" No. 88)			x	
105	60 lb.	(" No. 89)	x			

We have only seen those marked with an X.

On 1874

106 60 lb. (on No. 90)

On 1875

A, manuscript surcharge.

B, red printed surcharge.

C, rubber stamp surcharge.

			A	B	C
107	10 lb.	(on No. 91)	x	x	
108	40 lb.	(" No. 93)			x

Series of 1875

Tax 24c per lb. Same as Numbers 91 to 93, but with inscription "Act of March 3rd, 1895" added to the black part of the design.

A, violet silk paper.

B, green silk paper.

			A	B
109	$\frac{1}{2}$ lb.	black and green		x
110	1 lb.	" " "		x
111	2 lb.	" " "		x

			A	B
112	3	lb. black and green		x
113	5	lb. " " "		x
114	10	lb. " " "		x
115	15	lb. " " "	x	x
116	20	lb. " " "		x
117	21	lb. " " "	x	x
118	22	lb. " " "		x
119	40	lb. " " "		x
120	60	lb. " " "		x

The 15 lb. has nine 1 lb. coupons.

Series of 1878

The six low value have portrait of Lincoln and all other values the portrait of Fessenden.

A, green silk paper.

B, green watermarked paper.

			A	B
121	$\frac{1}{2}$	lb. Lincoln		
122	1	lb. " "		x
123	2	lb. " "		x
124	3	lb. " "	x	
125	$\frac{1}{4}$	lb. " "		
126	5	lb. " "	x	x
127	10	lb. Fessenden	x	x
128	20	lb. " "	x	
129	30	lb. " "	x	
130	40	lb. " "		
131	50	lb. " "		
132	60	lb. " "	x	

It was during the issue of the above set that coupons were added to the 10 lb. and all values above. It is impossible to distinguish the two sets when all coupons have been removed, therefore we do not list them. Those with coupons were issued on the following dates: December, 1877, 60 lb.; March, 1878, 10, 20, 30, 40 and 50 lb. We note that on the 30 lb. the name of Fessenden does not appear below his portrait, while on the other values it does. All future issues up to 1910 have portrait of Lincoln on all low values and Fessenden on the high values. All stamps with Fessenden's portrait have coupons.

1879. Provisional Issue

The preceding issue surcharged "Issued under Act of March 1st, 1879. Tax 16 cts. per lb." The six low values have printed surcharge in red and the high values rubber stamp surcharge in violet.

A, green silk paper.

B, green watermarked paper.

			A	B
133	$\frac{1}{2}$	lb. (on No. 121)	x	
134	1	lb. (" No. 122)		
135	2	lb. (" No. 123)		x
136	3	lb. (" No. 124)		
136	4	lb. (" No. 125)	x	
137	5	lb. (" No. 126)	x	
138	10	lb. (" No. 127)		x
139	20	lb. (" No. 128)		x
140	30	lb. (" No. 129)		x

			A	B
141	40	lb. (on No. 130)		x
142	50	lb. (" No. 131)		x
143	60	lb. (" No. 132)		x

Series of 1879

Act of March 1, 1879. Green watermarked paper.

144	$\frac{1}{2}$	lb.
145	1	lb.
146	2	lb.
147	3	lb.
148	4	lb.
149	5	lb.
150	10	lb.
151	20	lb.
152	30	lb.
153	40	lb.
154	50	lb.
155	60	lb.

1883. Provisional Issue

Tax 8c per lb. Preceding issue surcharged "Act of Mar. 3rd 1883."

156	$\frac{1}{2}$	lb. (on No. 144)
157	1	lb. (" No. 145)
158	2	lb. (" No. 146)
159	3	lb. (" No. 147)
160	4	lb. (" No. 148)
161	5	lb. (" No. 149)
162	10	lb. (" No. 150)
163	20	lb. (" No. 151)
164	30	lb. (" No. 152)
165	40	lb. (" No. 153)
166	50	lb. (" No. 154)
167	60	lb. (" No. 155)

Series of 1883

A, green watermarked paper.

B, gray watermarked paper.

C, blue watermarked paper.

			A	B	C
168	$\frac{1}{2}$	lb.	x		x
169	1	lb.	x		x
170	2	lb.	x		x
171	3	lb.	x		x
172	4	lb.	x		x
173	5	lb.	x	x	x
174	10	lb.	x	x	x
175	20	lb. Type I	x		x
175a	20	lb. Type II			x
176	30	lb.	x		x
177	40	lb.	x		x
178	50	lb.	x		x
179	60	lb.	x		x

Type I has ornamental dashes around words "Twenty Pounds Tobacco Stamp."

Type II has no ornamental dashes.

The 20 lb. exist with and without Fessenden's name below portrait. There are two sizes of type used for Lincoln's name under his portrait. The 30 lb. exist with and without patent notice under serial number tablet.

1891. Provisional Issue

Tax 8c per lb. Issue of 1883 surcharged "Act of October 1, 1890." Blue paper. Five low values have red printed surcharge and the high values rubber stamp surcharge.

180	$\frac{1}{2}$ lb.	(on No. 168)
181	1 lb.	(" No. 169)
182	2 lb.	(" No. 170)
183	3 lb.	(" No. 171)
184	4 lb.	(" No. 172)
185	10 lb.	(" No. 174)
186	20 lb.	(" No. 175)
187	30 lb.	(" No. 176)
188	40 lb.	(" No. 177)
189	50 lb.	(" No. 178)
190	60 lb.	(" No. 179)

Series of 1891

A, light blue paper. B, dark blue paper.

		A	B
191	$\frac{1}{2}$ lb.	x	x
192	1 lb.	x	x
193	2 lb.		
194	3 lb.		
195	4 lb.	x	
196	5 lb.		
197	5 lb. large, with coupons	x	x
198	10 lb.	x	x
199	20 lb.	x	x
200	30 lb.	x	
201	40 lb.		
202	50 lb.		
203	60 lb.		

No. 196 is of same size as the lower values with head of Lincoln. No. 197 is same size as higher values and has head of Fessenden, also has four 1 lb. coupons.

1898. Provisional Issue

Tax 12c per lb. Preceding issue surcharged in red "Series of 1898." A, light blue paper. B, dark blue paper. C, rubber stamp surcharge.

		A	B	C
204	$\frac{1}{2}$ lb. (on No. 191)		x	
205	1 lb. (" No. 192)		x	
206	2 lb. (" No. 193)		x	x
207	3 lb. (" No. 194)	x		
208	4 lb. (" No. 195)		x	
209	5 lb. (" No. 197)		x	
210	10 lb. (" No. 198)		x	
211	20 lb. (" No. 199)		x	
212	30 lb. (" No. 200)			
213	40 lb. (" No. 201)			
214	50 lb. (" No. 202)			x
215	60 lb. (" No. 203)			

Series of 1898

Dark blue paper.

216 1 oz.

217 $\frac{1}{2}$ lb.

218 1 lb.

219 2 lb.

220 3 lb.

221 4 lb.

222 30 lb.

223 40 lb.

224 50 lb.

225 60 lb.

The 1 oz. stamps has portrait of Fessenden and has fifteen 1 oz. coupons.
This also applies to future issues.

1902. Provisional Issue

Tax 6c per lb. Preceding issue surcharged in red "Series of 1902."

Dark blue paper.

226 1 oz.

227 1 lb.

228 2 lb.

229 3 lb.

230 4 lb.

231 30 lb.

232 40 lb.

233 50 lb.

234 60 lb.

Series of 1902.

A, dark blue paper. B, pale green paper. C, light blue paper. D,
deep blue paper.

235 1 oz.

236 $\frac{1}{2}$ lb.

237 1 lb.

238 2 lb.

239 3 lb.

240 4 lb.

241 5 lb.

242 10 lb.

243 20 lb.

244 30 lb.

245 40 lb.

246 50 lb.

247 60 lb.

A B C D

x x x

x x x

x x x

x x x

x x

x x x

x x x

x x x

x

All of the above have "190" in the date line, while the date "19" can also be found on those under D. The 5 and 10 lb. of the last paper exist without red control number and have "190" in date line, and the 1 oz. and 10 lb. have no red control number with date line "19."

Series of 1909

Change of design. Head of Indian. Act of April 12, 1902. No place for control number. Deep blue paper.

248 5 lb. black

249 10 lb. "

250 20 lb. "

251 30 lb. "

1910. Provisional Issue

Tax 8c per lb. Issues of 1902 and 1909 surcharged in red "Act of August 5, 1909. Series of 1910." Deep blue paper.

On 1902 Issue

252	20	lb.	(on No. 234)
253	30	lb.	(" No. 235)
254	40	lb.	(" No. 236)
255	50	lb.	(" No. 237)
256	60	lb.	(" No. 238)

On 1909 Issue

Deep blue paper.

257	5	lb.	(on No. 239)
258	10	lb.	(" No. 240)
259	20	lb.	(" No. 241)
260	30	lb.	(" No. 242)

Series of 1910

The low values are much smaller than in former issues. All values had head of Indian. Deep blue paper.

261	1	oz.	black
262	$\frac{1}{2}$	lb.	"
263	1	lb.	"
264	2	lb.	"
265	3	lb.	"
266	4	lb.	"
267	5	lb.	"
268	10	lb.	"
269	20	lb.	"
270	30	lb.	"
271	40	lb.	"
272	50	lb.	"
273	60	lb.	"

Series of 1911

Small oblong stamp with head of Indian. Deep blue paper.

274	6	lb.	black
275	12	lb.	"
276	24	lb.	"

These stamps do not have the coupons.

BEER STAMPS

Act of July 13, 1866

Tax rate \$1.00 per barrel. Circular stamp with scalloped edges surrounding a central disk inscribed with size of cask in words and figures. "Stamps" in curved label above disk. White wove paper.

1	12 $\frac{1}{2}$ c	orange
2	16 $\frac{2}{3}$ c	green
3	25c	blue
4	33 $\frac{1}{3}$ c	?
5	50c	brown
6	\$1.00	black
7	2.00	carmine

A large number of the stamps are cut to shape, while most values exist die cut. Those with full square corners are very desirable. We do not know of the existence of a copy of No. 4, but dies and plates were made and the stamp may exist.

1867

Similar to last issue but with oblong disk in place of word "stamp."

8	12½c	orange
9	16⅔c	green
10	25c	blue
11	33⅓c	maroon
12	50c	brown
13	\$1.00	black
14	2.00	carmine

This set also exists die cut.

1870

Square stamp with space in center inscribed "Place for cancellation." White silk watermarked paper. Colored wavy line across center.

A, violet wavy lines. B, yellow wavy lines.

			A	B
15	12½c	brown	x	x
16	16⅔c	orange	x	x
17	25c	green	x	x
18	33⅓c	maroon		
19	50c	scarlet	x	x
20	\$1.00	blue		x
21	2.00	black	x	x

Die cuts exist.

1871

Commencing with 1871 each issue is dated and the central vignette of the stamps is printed in black with frame of the colors as noted in list. Each stamp of this series bears the plate letter and a number denoting its position in the sheets of twenty.

A, white silk paper. B, violet silk paper. C, green silk paper.

			A	B	C
22	12½c	blue	x	x	x
23	16⅔c	vermillion	x	x	x
24	25c	green	x	x	x
25	33⅓c	brown violet	x		
26	33⅓c	orange		x	x
27	50c	red	x		
28	50c	brown		x	x
29	\$1.00	orange	x	x	
30	1.00	scarlet		x	x
31	2.00	brown	x	x	x

Series of 1875

Green silk paper.

32	12½c	blue
33	16⅔c	brown
34	25c	green
35	33⅓c	violet
36	50c	orange
37	\$1.00	lake
38	2.00	brown

The 25c exist with inverted center.

Series of 1878

- A, green silk paper; letters and figures.
 B, gray watermarked paper; letters and figures.
 C, green watermarked paper; letters and figures.
 D, green watermarked paper; figures only.
 E, green watermarked paper; no letters or figures.
 F, blue watermarked paper; no letters or figures.

			A	B	C	D	E	F
39	12½c	blue	x	x	x	x	x	x
40	16¾c	red brown	x	x	x	x	x	x
41	25c	green	x	x*	x	x	x	x
42	33¾c	violet	x	x	x	x		
43	50c	orange	x	x	x	x	x	x
44	\$1.00	red	x	x	x	x	x	x
45	2.00	brown	x	x	x		x	x

* We have not seen the 25c gray paper with letters and figures but have seen it with figures only.

1898. Provisional Issue

Diagonal red surcharge in two lines, "Tax \$2 per bbl. Series of 1898" on previous issue. Dark blue paper.

- A, surcharge 4 mm. high, printed.
 B, surcharge 5 mm high, printed.
 C, surcharge with rubber stamp.

			A	B	C
46	12½c	blue	x	x	x
47	16¾c	red brown	x	x	x
48	25c	green	x	x	x
49	33¾c	violet		x	
50	50c	orange	x	x	x
51	\$1.00	red	x	x	x
52	2.00	brown	x	x	

Many types and styles of the rubber stamp surcharge exist.

Series of 1898

Tax \$2.00 per bbl. Dark blue paper.

53	25c	blue
54	33½c	brown
55	50c	green
56	66¾c	violet
57	\$1.00	yellow
58	2.00	red
59	4.00	brown

Series of 1901

Tax \$1.60 per bbl. Dark blue paper.

60	20c	blue
61	26¾c	yellow
62	40c	green
63	53½c	violet

64	80c	brown
65	\$1.60	red
66	3.20	brown

1902. Provisional Issue

Diagonal red surcharge in two lines. "Tax \$1 per bbl. Series of 1902."
Dark blue paper.

67	26 $\frac{2}{3}$ c	yellow
68	53 $\frac{1}{3}$ c	violet
69	\$3.20	brown

Series of 1902

A, dark blue paper.
B, light green paper.
C, light blue paper.
D, bright blue paper.

70	12 $\frac{1}{2}$ c	blue
71	16 $\frac{2}{3}$ c	yellow
72	25c	green
73	33 $\frac{1}{3}$ c	violet
74	50c	brown
75	\$1.00	red
76	2.00	brown

A	B	C	D
x	x	x	x
x	x	x	x
x	x	x	x
x		x	
x	x	x	x
x	x	x	x
x	x	x	x

Series of 1909

Stamp printed in one color. Value in figures and words in center.
Bright blue paper.

77	25c	black
78	50c	"
79	\$1.00	"
80	12 $\frac{1}{2}$ c	blue
81	16 $\frac{2}{3}$ c	orange
82	25c	green
83	33 $\frac{1}{3}$ c	violet
84	\$1.00	red
85	2.00	orange
86	5.00	black
87	10.00	"
88	25.00	"

The 25c and \$1.00 black were in use for a very short time. The \$5.00, \$10.00 and \$25.00 stamps are not placed upon the cask the same as the other values, but are used as a check between the store-keeper and the Internal Revenue Collector and pays tax on vats from which bottled goods are filled.

BREWERS' PERMIT (STAMP)

1872. First Series

Two men at left. No value indicated.

A, violet silk paper.
B, green silk paper.

	A	B
1 no value, black	x	x

Series of 1875

Man smoking in left corner. No value indicated. Green silk paper.
2 no value, black

Series of 1878

- Railway and harbor views in small circles.

- A, green silk paper.
- B, green watermarked paper.
- C, gray watermarked paper.
- D, blue watermarked paper.
- E, light green watermarked paper.
- F, light green watermarked paper.
- G, bright blue watermarked paper.

3 no value, black

A	B	C	D	E	F	G
	x		x			

HYDROMETER LABELS

Walter W. Norton

A hydrometer is a glass instrument used for determining the specific gravity and purity of liquids. One end is a bulb 25 mm. in diameter by 90 mm. long the stem 95 mm. long by 6 mm. The diameter, contains a graduated zero scale, marking the depth to which it sinks into the pure liquid. Into the bulb during the process of manufacture is inserted a label by an agent of the Commissioner of Internal Revenue as authoritative proof of their accuracy. All the labels are printed in black on white bond paper described as follows: Size 77 mm. by 28 mm., the whole label in a black wavering frame 1½ mm. wide, the left taken up with portrait of Washington in an oval frame, to the upper "Internal Revenue" over and across letters "U. S." below "Standard Hydrometer" and underneath the fac-simile signature of the Commissioner, at the right end the Serial date. Nos. 2 and 3 (see list) bear the portrait of the Commissioners, all others bear portrait of Washington, as stated. The label is quite attractive and copies have been mistaken for shipplasters by the uninitiated. The labels are printed by the Bureau of Printing and Engraving, in sheets of twenty, two rows of ten labels each, and are forwarded to the manufacturer of the hydrometer stems, by the Commissioner of Internal Revenue, at Washington, D. C., on requisition, and are inserted in the bulbs at the time of manufacture.

A letter to the Bureau of Engraving and Printing brought the following answer:

TREASURY DEPARTMENT BUREAU OF ENGRAVING AND PRINTING

January 30, 1911.

Mr. W. W. Norton,
Lakeville, Conn.

Sir:

In reply to your request of 19th ultimo for data regarding printing of hydrometer labels, dates printed, list of different printings, number printed, etc., I have to state that after spending considerable time, the following information was obtained from the records of this Bureau:

DATE OF DELIVERY TO INT. REV. BUREAU	SHEETS	STAMPS	NUMBERS If numbered, not recorded	SIGNATURE
About July, 1872	125	2,500	Do.	J. W. Douglas
April 4, 1874	109	2,180	Do.	J. W. Douglas
Oct. 20, 1874	200	4,000	Do.	J. W. Douglas
July 21, 1875	300	6,000	Do.	D. D. Pratt
Feb. 17, 1877	250	5,000	Do.	Green B. Raum
June 30, 1879	100	2,000	Do.	Green B. Raum
July 16, 1880	150	3,000	Do.	Green B. Raum
April 9, 1881	250	5,000	Do.	Green B. Raum
May 17, 1881	250	5,000	Do.	Green B. Raum
Aug. 21, 1871 to				
Oct. 20, 1874	534	10,680		J. W. Douglas
July 21, 1875	300	6,000		D. D. Pratt
Feb. 17, 1877 to				
May 17, 1881	1,000	20,000		Green B. Raum
Feb. 5, 1884	250	5,000	Do.	Walter Evans
June 12, 1885	250	5,000	Do.	Joseph S. Miller

DATE OF DELIVERY TO INT. REV. BUREAU	SHEETS	STAMPS	NUMBERS If numbered, not recorded	SIGNATURE
June 11,* 1889	125	2,500	Do.	John W. Mason
Dec. 10, 1889	250	5,000	1 to 5000	John W. Mason
March 10, 1891	250	5,000	A1 to 5000	John W. Mason
March 30, 1891	200	4,000	B1 to 4000	John W. Mason
	100	2,000	C1 to 2000	
	100	2,000	D1 to 2000	
	100	2,000	E1 to 2000	
About March, 1891	50	1,000	1 to 1000	John W. Mason
March 26, 1892	50	1,000	A5001 to 6000	John W. Mason
	200	4,000	B4001 to 8000	
March 29, 1892	100	2,000	C2001 to 4000	John W. Mason
	100	2,000	D2001 to 4000	
About Sept., 1895	100	2,000	E2001 to 4000	Joseph S. Miller
	100	2,000	Unnumbered and Unlettered	
March 19, 1897	50	1,000	B8001 to 9000	W. S. Forman
March 19, 1897	50	1,000	Unnumbered and Unlettered	W. S. Forman
About March, 1898	50	1,000	B9001 to 10000	N. B. Scott
March, 1898	50	1,000	Unnumbered and Unlettered	N. B. Scott
Sept. 13, 1898	50	1,000	B10001 to 11000	N. B. Scott
About April, 1899	50	1,000	B11001 to 12000	G. W. Wilson
April, 1899	50	1,000	Unnumbered and Unlettered	G. W. Wilson
April 20, 1900	50	1,000	Unnumbered and Unlettered	G. W. Wilson
	100	2,000	B12001 to 14000	
April 28, 1901	50	1,000	Unnumbered and Unlettered	J. W. Yerkes
March 7, 1902	50	1,000	Unnumbered and Unlettered	J. W. Yerkes
About May, 1902	100	2,000	B14001 to 16000	J. W. Yerkes
About Nov. 1902	50	1,000	Unnumbered and Unlettered	J. W. Yerkes
Sept. 26, 1903	50	1,000	Unnumbered and Unlettered	J. W. Yerkes
Jan. 23, 1905	100	2,000	B16001 to 18000	J. W. Yerkes
	50	1,000	Unnumbered and Unlettered	
April 3, 1905	50	1,000	C4001 to 5000	J. W. Yerkes
	50	1,000	A6001 to 7000	
	50	1,000	Unnumbered and Unlettered	
Nov. 15, 1906	100	2,000	B18001 to 20000	J. W. Yerkes
Feb. 18, 1908	50	1,000	C5001 to 6000	John G. Capers
Jan. 4, 1910	50	1,000	A7001 to 8000	R. E. Cabell
Jan. 4, 1910	100	2,000	B20001 to 22000	R. E. Cabell
July 15, 1910	50	1,000	C6001 to 7000	R. E. Cabell

The records of the engraving division show that a plate for hydrometer labels was engraved November 2, 1869, with the signature of C. Delano and also one engraved July 18, 1871, with the signature of A. Pleasanton, but I have been unable to find any record of any printings from these plates.

Respectfully,

J. E. RALPH,
Director.

An inquiry as to whether any further printings had been made and delivered to the Bureau of Internal Revenue since July 15, 1910 brought the following data:

DATE OF DELIVERY TO INT. REV. BUREAU	SHEETS	STAMPS	NUMBERS	SIGNATURE
June 21, 1911	50	1,000	A8001 to A9000	R. E. Cabell
June 21, 1911	100	2,000	B22001 to B24000	R. E. Cabell
June 21, 1911	50	1,000	E4001 to E5000	R. E. Cabell

The above information is valuable to those interested in hydrometers and explains the serial letter (see list). Five numbering machines were used in the series of 1889, John W. Mason, A. B. C. D. and E, delivery March 30, 1891. All these machines were again used for the same series, delivery March, 1892. Later, as occasion required new labels to be printed, the numbering machines were used but without system, therefore we find the Forman label with serial letter B, but No A; likewise the Scott and Wilson, also the Capers, with C but no A or B. The following table gives number printed from each machine used:

A	John W. Mason	1-6000	6000
	J. W. Yerkes	6001-7000	1000
	R. E. Cabell	7001-8000	1000
B	John W. Mason	1-8000	8000
	W. S. Forman	8001-9000	1000
	N. B. Scott	9001-11000	2000
	G. W. Wilson	11001-14000	3000
	J. W. Yerkes	14001-20000	6000
	R. E. Cabell	20001-24000	4000
C	John W. Mason	1- 4000	4000
	J. W. Yerkes	4001- 5000	1000
	John G. Capers	5001- 6000	1000
	R. E. Cabell	6001- 7000	1000
D	John W. Mason	1- 4000	4000
E	John W. Mason	1- 4000	4000
	R. E. Cabell	4001- 5000	1000

The fact that certain series of labels are not found to have been issued during the incumbency of the Commissionership of several of the former Commissioners is probably due to the fact that it was not found necessary to order any of such labels during the time when such individuals held the office, there being enough labels on hand of those particular series signed with the autograph of a former Commissioner or Commissioners to meet the needs of the service.

In 1907 the Springfield Stamp Club published a list of hydrometers in "Side Lines No. 1," and I have used their numbers, bringing the list up to date. The different types of serial letters are noted but no notice is taken of minor paper varieties.

				Number printed
1	1866	E. A. Rollins		Unknown
2	1870	C. Delano		"
3	1871	Alfred Pleasanton		"
4	1872	J. W. Douglas		10680
5	1875	D. D. Pratt		6000
6	1877	Green B. Raum		20000
7	1884	Walter Evans		5000
8	1885	Joseph S. Miller		5000
9	1889	John W. Mason		2500
10	1889	John W. Mason		6000
11	1889	John W. Mason	red number	
11a	1889	John W. Mason	A " ")	6000
12	1889	John W. Mason	B " ")	8000
12a	1889	John W. Mason	thin paper B " ")	
13	1889	John W. Mason	C " ")	4000
13a	1889	John W. Mason	thin paper C " ")	
14	1889	John W. Mason	D " ")	4000
14a	1889	John W. Mason	thin paper D " ")	
15	1889	John W. Mason	E " ")	4000
15a	1889	John W. Mason	thin paper E " ")	
16	1893	Joseph S. Miller		2000
17	1897	W. S. Forman		1000
18	1897	W. S. Forman	B red number	1000
19	1898	N. B. Scott		1000
20	1898	N. B. Scott	B red number)	2000
20a	1898	N. B. Scott	thick paper B " ")	

			Number printed	
21	1899	G. W. Wilson		2000
22	1899	G. W. Wilson	B red number {	3000
22a	1899	G. W. Wilson	B " " }	6000
23	1901	J. W. Yerkes	A red number	1000
24	1901	J. W. Yerkes	B " " {	6000
25	1901	J. W. Yerkes	B " " }	1000
25a	1901	J. W. Yerkes	C " "	1000
26	1901	J. W. Yerkes	A " "	2000
27	1908	John G. Capers	B " "	4000
28	1910	R. E. Cabell	C " "	1000
29	1910	R. E. Cabell	E " "	1000
30	1910	R. E. Cabell		
31	1911	R. E. Cabell		

LOCK SEALS

Walter W. Norton

Lock seals are used at distilleries, warehouses and breweries by the internal revenue storekeeper or gauger, who is in charge of the plant. The places where distilled spirits are made, drawn or stored are under his supervision, and as a safeguard and precaution they are locked with a peculiarly constructed padlock so made that a paper seal or label can be inserted to cover the keyhole, making it impossible for any one to open the lock without punching a hole in the paper seal. Glass lock seals were used prior to the paper seals, but as they broke occasionally in the lock, causing trouble, they were discontinued and the paper seals took their place.

There are sixty-five collectors of internal revenue scattered over the United States and one in the Hawaiian Islands, at Honolulu, sixty-six districts in all, under direction of the Commissioner of Internal Revenue at Washington. The sheets of seals printed by the Bureau of Engraving and Printing are sent out from Washington to the Collectors of Internal Revenue and by them distributed to the different storekeeper gaugers in their respective districts. A record is kept by each collector of the number of sheets sent, serial letter, date, etc., and a report is made by the gauger, accounting for each seal received.

The paper seals, so far as known, are of only two designs. The smaller seal was used from 1879-1892, size 11 x 24 mm., printed in sheets of fifty, and are described as follows:

The words "Internal Revenue" at top and bottom respectively, the space between taken up with red control number, at right, "U. S. Lock Seal," between control number and "Lock Seal" is the opening where seal fits over slot in lock. The larger, or "Slaight" seal (so called from patentee of the lock) series 1875, and still in use, size 18 x 48 mm., printed in sheets of fifty-four six rows, nine in each row, are numbered from 1 to 100,000, this making 1851 full sheets of each serial letter, the 1852d sheet having 46 numbers and 8 blanks, and are briefly described as follows:

At top in curved label "U. S. Int. Rev.," underneath is a rectangular hole on either side of which are the words "Lock Seal;" under this the control number which is repeated at bottom of the seal. The lower half of seal is taken up with head of Liberty and over this (since 1897-8) is surcharged the serial letter. The series run from A to Z, excepting I, J, O and Q, which resemble the figures 1 and 0 too nearly to be used, (Letter, Commissioner, Feb. 3, 1910). Each seal has at the bottom a number which signifies position in sheet and the forming of reconstructed sheets is one of the chief pleasures of lock seal collecting. It is not known just when the serial letters were first used, but it is known that none were used before 1892, and it is believed that the control letter was used from 1892 to 1897 or 1898 and then the black with series, following with green with series to ultramarine with series, to brown with series and red as in use now (1912.) It seems to take about three years to exhaust a series.

It was announced in 1888 that the department had decided to change the color of the seals every thirty days, and this was carried out at first to a certain extent, for either the color of the seal or of the control was changed every month. There are various shades of the violet, red and orange seals,

but so far as known no dropped letter varieties, missing eye-brows, nor other perplexing minor differences that the specialist in postage gets up against.

It has been observed that four varieties of paper have been used for printing the seals: thin hard wove, soft porous wove, vertically laid, and horizontally laid, the horizontally laid being the kind used the most. The paper contains a watermark of the name of the paper in large letters and some of these letters are found in some of the stamps while others show none of the watermark.

In 1907 the Springfield Stamp Club published a list of lock seals in "Side Lines No. 1," and I have used their numbers, as far as possible, adding varieties found since then.

Series of 1875. Size 18 x 48 mm.

Color	Control Number
1 Blue	Red
2 "	Blue
3 "	Orange
4 Buff	Red
5 "	Blue
6 Orange	Red
7 "	Blue
8 Yellow	Green
9 Red	Red
10 "	Blue
11 "	Green
12 Violet	Red
13 "	Blue
14 Green	Red
15 "	Blue
16 "	Green
17 Black	Green
18 "	Blue
19 "	Yellow
20 "	Red
21 "	Red T or Z after number
22 "	Red Z before number
23 "	Blue N after number
24 "	Blue N before number
25 "	Green B D H K or V after number
26 "	Green B or K before number
27 Green	Blue D H U or V before number
28 Black	Red with serial letter A B C D E F G H K L M N P R S T U V W X Y Z
29 Green	Red with serial letter A B C D E F G H K L M N P R S T U V W X Y Z
30 Ultramarine	Red with serial letter A B C D E F G H K L M N P R S T U V W X Y Z
31 Brown	Red with serial letter A B C D E F G H K L M N P R S T U V W X Y Z
32 Red	Blue with serial letters A B C D E F G H

Note—Some of the letters of Nos. 28 and 29 have not yet been found, but were printed. All letters of Nos. 30 and 31 are known. No 32 is now current, and new letters will appear at any time.

Series of 1879. Size 11 x 24 mm.

	Color	Control Number
51	Brown	Red
52	"	Green
53	"	Blue
54	Buff	Green
55	"	Blue
56	Red	Red
57	"	Green
58	"	Blue
59	Green	Green
60	"	Blue
61	Orange	Red
62	"	Blue
63	Black	Green
64	"	Blue
65	"	Yellow
66	"	Red
67	"	Red A, B.

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